

# Navigating IRS.gov Links Handout

## IRS.gov Website:

**IRS.gov** – Main IRS.gov homepage. <http://www.irs.gov/>

**Individual Homepage** - Tax information for 1040 filers.  
<http://www.irs.gov/individuals/index.html>

**Military Page** - This page has information for members of the military. There are some special benefits for the military, especially those deployed in a combat zone.  
<http://www.irs.gov/individuals/military/index.html>

**Business Homepage** - Main webpage for all business types.  
<http://www.irs.gov/businesses/index.html>

**Small Business Self Employed** – Best source of information for small businesses.  
<http://www.irs.gov/businesses/small/index.html>

**e-News for Small Businesses** - Subscribe to weekly email with latest news for small businesses. <http://www.irs.gov/businesses/small/content/0,,id=154826,00.html>

**Charities and Non-Profits** Find information on charitable organizations, churches and religious organizations, political organizations, private foundations and contributors. Let's look at the page for political organizations. <http://www.irs.gov/charities/index.html>

**Political Organizations** Information for section 527 organizations.  
<http://www.irs.gov/charities/political/index.html>

**Government Entities** Main page for state and local governments, Indian tribal governments and the tax exempt bond community. <http://www.irs.gov/govt/index.html>

**Tax Professionals** Homepage for tax professionals, CPAs accountants and enrolled agents.  
<http://www.irs.gov/taxpros/index.html>

**Retirement Plans Community** Retirement plan information for plan administrators, employers and employees. <http://www.irs.gov/retirement/index.html>

**Plan Participants Employees** Retirement plan page for employees. Pension, 401(k), IRS and 403(b) information. <http://www.irs.gov/retirement/participant/index.html>

**Contact IRS** Find local IRS contact information, tax law assistance, telephone contact numbers, and where to file information. <http://www.irs.gov/contact/index.html>

**About IRS** Mission, history and organizational structure of the IRS.  
<http://www.irs.gov/irs/index.html>

**Site Map** Comprehensive list of the websites links, organized by customer category.  
<http://www.irs.gov/sitemap/index.html>

**IRS.gov in Spanish** Find many of the websites pages translated into Spanish.  
<http://www.irs.gov/espanol/index.html>

**Help** A list of resources to assist taxpayers in finding information.  
<http://www.irs.gov/help/index.html>

## **Potential Issues:**

**Filing Late and/or Paying Late: Information You Should Know** – Provides information on what to do if you have not filed your tax return and several different ways to pay what you owe. <http://www.irs.gov/businesses/small/article/0,,id=108326,00.html>

**The Collection Process** – Fact Sheet  
<http://www.irs.gov/newsroom/article/0,,id=151965,00.html>

**Collection Financial Standards** – Used to help determine a taxpayer's ability to pay a delinquent tax liability. <http://www.irs.gov/individuals/article/0,,id=96543,00.html>

**Publication 594** – *What You Should Know About the IRS Collection Process*  
<http://www.irs.gov/pub/irs-pdf/p594.pdf>

**Collection Appeal Procedures** – Specific instructions on preparing your request for Collection Appeals. <http://www.irs.gov/individuals/article/0,,id=160743,00.html>

**The Examination (Audit) Process** – Fact Sheet  
<http://www.irs.gov/newsroom/article/0,,id=151888,00.html>

**Publication 556** – *Examination of Returns, Appeal Rights, and Claims for Refund*  
<http://www.irs.gov/pub/irs-pdf/p556.pdf>

**Your Appeal Rights** – Tax Topic 151 <http://www.irs.gov/taxtopics/tc151.html>

**Understanding Your IRS Notice** – If you know the notice number, you can look up its purpose, basic message, possible enclosures, and other useful details.  
<http://www.irs.gov/individuals/article/0,,id=96199,00.html>

**Taxpayer Rights** – Your one-stop shop for taxpayer rights information during every step of your interaction with the IRS. <http://www.irs.gov/advocate/article/0,,id=98206,00.html>

## **Taxpayer Assistance:**

**1040 Central** One stop source of information for preparing current year individual tax return.  
<http://www.irs.gov/individuals/article/0,,id=118506,00.html>

**Help With Tax Questions** Find help with tax questions.  
<http://www.irs.gov/help/article/0,,id=120193,00.html>

**Frequently Asked Questions** A list of frequently asked questions.  
<http://www.irs.gov/faqs/index.html>

**Tax Topic Index** Tax Topics contain general individual and business tax information.  
<http://www.irs.gov/taxtopics/index.html>

**Tax Tips** List of daily tax tips. <http://www.irs.gov/newsroom/content/0,,id=104608,00.html>

**Where to File** Find where to send a tax return or payment. <http://www.irs.gov/file/index.html>

**Publication 17, Your Federal Income Tax** IRS Publication. <http://www.irs.gov/pub/irs-pdf/p17.pdf>

**Electronic IRS** Consolidated page with all IRS electronic programs under the banner of "The Electronic IRS." <http://www.irs.gov/efile/article/0,,id=151880,00.html>

**E-file** link to all IRS e-file products and services. <http://www.irs.gov/efile/index.html>

**Free File** free federal tax preparation and electronic filing program for eligible taxpayers  
<http://www.irs.gov/efile/article/0,,id=118986,00.html>

**Where's My Refund?** Popular interactive program for taxpayer's looking for their refund.  
<http://www.irs.gov/individuals/article/0,,id=96596,00.html>

**More Online Tools** Provides a variety of interactive tools for taxpayers.  
<http://www.irs.gov/help/article/0,,id=143687,00.html>

**Forms and Publications** All IRS forms and publications.  
<http://www.irs.gov/formspubs/index.html?portlet=3>

**Compliance and Enforcement** Link to IRS Criminal Investigation, how to report tax fraud, and frivolous filer information. <http://www.irs.gov/compliance/index.html>

**Private Letter Ruling** Information on how to submit a private letter ruling.  
<http://www.irs.gov/faqs/faq-kw102.html>

**Appeals Homepage** Home-page for appeals assistance. Look for collection and examination links. <http://www.irs.gov/individuals/content/0,,id=98196,00.html>

**Telephone Assistance** Phone numbers for individual and businesses needing tax assistance. <http://www.irs.gov/help/article/0,,id=96730,00.html>

**Taxpayer Advocate Service** Independent organization within the IRS we help taxpayers resolve problems with the IRS. <http://www.irs.gov/advocate/index.html>

**Contact My Local Office** Click on the map for local IRS contact information.  
<http://www.irs.gov/localcontacts/index.html>

**Contact IRS Internationally** For taxpayers outside the US.  
<http://www.irs.gov/localcontacts/article/0,,id=101292,00.html>

**How to Report Tax Fraud** Download form to report tax fraud.  
<http://www.irs.gov/compliance/enforcement/article/0,,id=106778,00.html>

## Taxpayer Resources:

**Latest News** – The Newsroom <http://www.irs.gov/newsroom/index.html>

**News Releases for Current Month** –  
<http://www.irs.gov/newsroom/content/0,,id=104345,00.html>

**Current Year Fact Sheets** – <http://www.irs.gov/newsroom/content/0,,id=104575,00.html>

**News Release and Fact Sheet Archives** –  
<http://www.irs.gov/newsroom/article/0,,id=108500,00.html>

**Facts & Figures** – Highlights of IRS Statistics  
<http://www.irs.gov/newsroom/article/0,,id=98357,00.html>

**IRS Guidance** – In its role in administering the tax laws enacted by the Congress, the IRS must take the specifics of these laws and translate them into detailed regulations, rules and procedures. The Office of Chief Counsel fills this crucial role by producing several different kinds of documents and publications that provide guidance to taxpayers, firms and charitable groups.  
<http://www.irs.gov/newsroom/article/0,,id=98257,00.html>

**Tax Scams/Consumer Alerts** – Includes information on Identity and Financial Theft Scams. <http://www.irs.gov/newsroom/article/0,,id=98269,00.html>

**The Truth About Frivolous Arguments** – This IRS.gov exclusive addresses some of the more common false "legal" arguments made by those opposed to compliance with the federal tax laws. <http://www.irs.gov/taxpros/article/0,,id=159853,00.html> (Also downloadable as a PDF document: [http://www.irs.gov/pub/irs-utl/friv\\_tax.pdf](http://www.irs.gov/pub/irs-utl/friv_tax.pdf))

**IRS Freedom of Information** – 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. FOIA Documents and Applicable Law can found under this link. If you need to make a FOIA request to obtain the records you seek, please refer to the *Guidance Accessing Info* area of this page. Also included here is information on "Additional Ways to Access Records." <http://www.irs.gov/foia/index.html>

**IRS.gov Search Tips** – IRS.gov's search engine will help you find the information you are looking for, quickly and easily. Use these tips to help you maximize the effectiveness of your search: [Basic Searching and Choosing Search Terms](#), [Advanced Searching](#), [Search Results Page](#), [In-Document Highlighting](#). [http://www.irs.gov/help/search\\_help.html](http://www.irs.gov/help/search_help.html)

# *Navigating IRS.gov*



# Individuals



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) [BUSINESSES](#) [CHARITIES & NON-PROFITS](#) [GOVERNMENT ENTITIES](#) [TAX PROFESSIONALS](#) [RETIREMENT PLANS COMMUNITY](#) [TAX EXEMPT BOND COMMUNITY](#)

[Employees](#) | [Farmers](#) | [International Taxpayers](#) | [Military](#) | [Parents](#) | [Self-Employed](#) | [Seniors & Retirees](#) | [Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Earned Income Credit](#)
- [Understanding Your Notice](#)
- [Tax Exempt Bond Community](#)
- [Taxpayer Rights](#)
- [Appeals](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Individuals



### [1040 Central](#)

What's new for this filing season.

### [Where's My Refund?](#)

Get the lowdown on your refund now. Secure access anytime from anywhere. What a deal!

### [Free File Home - Your Link to Free Online Filing](#)

Your link to Online Filing -- Free!

### [Do You Need to File a Federal Income Tax Return?](#)

Every year millions of people file Federal Income Tax returns even though they are not required to. Find out if your income is below the filing requirement.

### [Filing your taxes was never easier!](#)

A quick, easy, smart way to get your taxes where you want them to be --- Done!

### [The Electronic IRS: File, Pay....and More](#)

The IRS is making it easier than ever for you to conduct business with us electronically. Almost all IRS forms can now be filed and paid electronically for both individuals and businesses. But there's more to the electronic IRS than just filing.

### [Filing Late and/or Paying Late: Information You Should Know](#)

Before you decide not to file your tax return on time or not pay all of your taxes when they are due, consider this.

# Military

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) | [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Military Topics

- [Info for Armed Forces](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Members of the Military

### [Active-Duty Reservists Get Relief on Retirement Plan Payments: Refunds of 10-Percent Tax Available Back to 2001. New Law Says](#)

IR-2006-152, Sept. 28, 2006 — Recent law change provides benefit to certain members of the military receiving early payments from pension plans and IRAs.

### [New Law Expands IRA Options for Military](#)

IR-2006-129, August 18, 2006

### [2005 Publ 3 \(PDF\)](#)

Armed Forces' Tax Guide

### [Tax Information for Members of the U.S. Armed Forces](#)

Members of the U.S. Armed Forces, especially those serving in combat zones, face some special tax situations and are entitled to some special tax benefits.

### [Credits](#)

Taxpayers should consider claiming tax credits for which they might be eligible when completing their federal income tax returns, advises the IRS. A tax credit is a dollar-for-dollar reduction of taxes owed. Some credits are refundable – taxes could be reduced to the point that a taxpayer would receive a refund rather than owing any taxes.

### [EITC Information for Members of the Military](#)

This article provides information on the Earned Income Tax Credit (EITC) and its benefits for members of the armed forces.

### [Employers with Employees in a Combat Zone](#)

FAQs for employers whose workers deploy to a combat zone

### [Extension of Deadlines - Combat Zone Service](#)

Extension of deadlines for combat zone service



# Businesses



Internal Revenue Service  
United States Department of the Treasury

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Corporations](#) | [International Businesses](#) | [Partnerships](#) | [Small Business/Self-Employed](#)

## Businesses Topics

- [Employer ID Numbers](#)
- [Starting a Business](#)
- [Operating a Business](#)
- [Closing a Business](#)
- [Employment Taxes](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information For Businesses



### [Small Business and Self-Employed One-Stop Resource](#)

This section offers a broad range of resources across federal and state agencies, as well as industry/profession specific information for self-employed entrepreneurs, employers and businesses.

### [Tax Information For Corporations](#)

Information for corporate taxpayers about pre-filing initiatives, e-file information, Appeals programs, S Corporations, technical resources, and other pertinent corporate taxation topics.

### [e-file for Large and Mid-Size Corporations](#)

Certain large and mid-size corporations are required to electronically file their Forms 1120 and 1120S. Other corporations may do so voluntarily. This site provides e-file information for corporations that prepare and transmit their own electronic corporate income tax returns and those that use the services of third party tax professionals.

### [Abusive Tax Shelters and Transactions](#)

The Internal Revenue Service has a comprehensive strategy in place to combat abusive tax shelters and transactions. This strategy includes guidance on abusive transactions, regulations governing tax shelters, a hotline for taxpayers to use to report abusive technical transactions, and enforcement activity against abusive tax shelter promoters and investors.

### [Audit Techniques Guides \(ATGs\)](#)

The Audit Techniques Guides (ATG) focus on developing highly trained examiners for a particular market segment. These Guides contain examination techniques, common and unique industry issues, business practices, industry terminology and other information to assist examiners in performing examinations.



# Small Businesses/Self Employed

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** | **BUSINESSES** | **CHARITIES & NON-PROFITS** | **GOVERNMENT ENTITIES** | **TAX PROFESSIONALS** | **RETIREMENT PLANS COMMUNITY** | **TAX EXEMPT BOND COMMUNITY**

[Corporations](#) | [International Businesses](#) | [Partnerships](#) | [Small Business/Self-Employed](#)

## Small Business and Self-Employed One-Stop Resource

**Small Business/Self-Employed**

- [Farmers](#)
- [Industries/Professions](#)
- [International Taxpayers](#)

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**Small Business/Self-Employed Topics**

- [Find it Fast!](#)
- [Small Business Events](#)
- [Small Business Products](#)
- [Online Classroom](#)
- [Partners & Stakeholders](#)
- [Join Mailing List](#)
- [Self-Employed Individuals](#)
- [State Links](#)
- [More Topics ...](#)

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**IRS Resources**

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)



**Find it Fast!**  
Know what you're looking for and want to find it fast? Select business topics using our A-Z listing, or by business type such as sole proprietor, corporation, etc. We also provide links to major business subjects, such as Business Expenses, which provides a gateway to all related information on that subject.

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**Small Business and Self-Employed "Filing Season Central"**  
Filing Season Central is your one stop assistance center for filing your business returns.

**Self-Employed Individuals**  
The basics on self-employment, filing requirements, and reporting responsibilities for independent contractors.

**Business Expenses**  
Find out what qualifies as a deductible business expense, including depreciation.

**Businesses with Employees**  
Guidance on tax-related responsibilities for an employer.

- Online Learning and Educational Products**  
Learn about business taxes on your own time, and at your own pace.
- Employer ID Numbers (EINs)**  
Find out more on EINs or apply for one online.
- e-file (Electronic Filing)**  
A quick, easy, smart way to get your taxes where you want them to be!
- Electronic Payment Options**  
A secure way to pay your

# IRS.gov Home Page

[Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## Most Requested Forms and Publications

1. [Form W-4](#)
2. [Form 1040](#)
3. [Form 1040-EZ](#)
4. [Form W-9](#)
5. [1040 Tax Table](#)

[More Forms and Publications](#)

## Online Tools

-  File, Pay... and More.
- [Where's My Refund?](#)  
It's quick, easy and secure
-  Take the free way.
-  Fast, Easy & More Accurate.

[More Online Tools](#)



## 2007 Free File

The improved, expanded Free File Program opens for 95 million eligible taxpayers; fifth year of free tax preparation and e-file services.

## Taxpayers Have Until April 17 to File and Pay Taxes

This year, taxpayers have additional time beyond the traditional April 15 deadline.

## Telephone Excise Tax Refund

You can claim this new tax refund — just make sure what you're claiming is accurate.

## 1040 Central

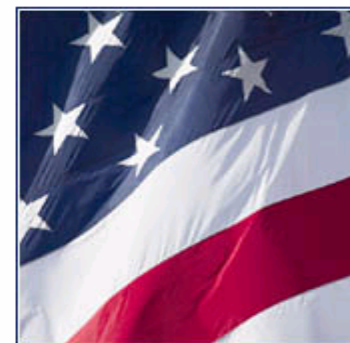
1040 Central is your one-stop-shop for all of your filing season needs.

## Information About

- [Careers](#)
- [Newsroom](#)
- [Contracting Opportunities](#)
- [Tax Stats](#)
- [Frequently Asked Questions](#)
- [Taxpayer Advocate](#)

## I need to...

<Select One>



### ► Key Tax Laws Enacted Late

★ ★ ★  
You may be able to claim key deductions.

### ► Free Small Biz Products

★ ★ ★  
Useful information for your small business. Order now!

[Accessibility](#) | [Appeal a Tax Dispute](#) | [FirstGov.gov](#) | [Freedom of Information Act](#) | [Important Links](#) | [IRS Privacy Policy](#)  
[U.S. Treasury](#) | [Treasury Inspector General for Tax Administration](#)



# E-News for Small Businesses

e-News for Small Businesses

February 7, 2007

## e-News for Small Businesses

[Farmers](#)

[Industries/Professions](#)

[International Taxpayers](#)

## Small Business/ Self-Employed Topics

[Small Business](#)

[Workshop](#)

[Small Business](#)

[Products](#)

[Online Classroom](#)

[Partners & Stakeholders](#)

[Join Mailing List](#)

[State Links](#)

[Electronic Services](#)

[More Topics..](#)

**Issue Number: Issue 2007-3**

## Inside This Issue

1. [If You Outsource Payroll Duties, Know Your Tax Responsibilities](#)
2. [Money Services Transactions Reporting and Record-Keeping Requirements](#)
3. [Attributed Tip Income Program \(ATIP\) Benefits Food and Beverage Industry Employers and Employees](#)
4. [Truck Purchases May be Subject to Excise Tax](#)
5. [Are Your Employees Aware of 'Free File'?](#)
6. [Recommend This Newsletter](#)

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### 1. If You Outsource Payroll Duties, Know Your Tax Responsibilities

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Many employers outsource some payroll and related tax duties to third-party payroll service providers. There are several advantages to this business practice, but be sure you understand you are ultimately responsible for the payment of

# Charities and Non-Profits



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms  SEARCH  
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) [BUSINESSES](#) [CHARITIES & NON-PROFITS](#) [GOVERNMENT ENTITIES](#) [TAX PROFESSIONALS](#) [RETIREMENT PLANS COMMUNITY](#) [TAX EXEMPT BOND COMMUNITY](#)

[Charitable Orgs](#) | [Churches and Religious Orgs](#) | [Contributors](#) | [Other Non-Profits](#) | [Political Orgs](#) | [Private Foundations](#)

## Charities & Non-Profits Topics

- [Life Cycle](#)
- [Search for Charities](#)
- [Published Guidance](#)
- [EO Newsletter](#)
- [EO Tax Law Training](#)
- [Abusive Transactions](#)
- [Calendar of Events](#)
- [EO FAQs](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Charities & Other Non-Profits



### [IRS Reports on Credit Counseling Initiative](#)

Internal Revenue Service officials today released a report on tax-exempt credit counseling agencies and announced further steps to ensure these organizations comply with the law.

### [Fifth Report of the ACT Released - June 7, 2006](#)

The fifth report of recommendations of the Advisory Committee on Tax Exempt and Government Entities (ACT) is now available.

### [IRS Reminds Charities to Avoid Election Activities During Election Season](#)

A reminder of the ban on election campaign intervention by 501(c)(3) organizations.

### [Low Income Housing Tax Credit Partnerships](#)

Exempt organizations partnering with for-profit investors to finance low income housing projects.

### [Tax-Exempt Organizations and Political Campaign Intervention](#)

IRS published materials on political campaign intervention by tax-exempt organizations.

### [Miller Speaks on Conservation Easements](#)

Steve Miller's remarks on problems the IRS is finding in conservation easements.

### [New User Fee Schedule for 2006](#)

Increases in selected user fees for 2006.

### [Charitable Donations of Vehicles](#)

Recent developments in the tax rules that apply to charitable donations of vehicles.

### [Seller-Funded Down Payment Assistance Programs Are Not Tax-Exempt](#)

New IRS guidance reasons that

# Political Organizations

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

[Charitable Orgs](#) | [Churches and Religious Orgs](#) | [Contributors](#) | [Other Non-Profits](#) | [Political Orgs](#) | [Private Foundations](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Political Organizations

### [Telephone Excise Tax Refund](#)

The Telephone Excise Tax Refund (TETR) is a one-time payment available on your 2006 federal tax return. It is designed to refund previously collected long distance telephone taxes.

### [FEC Filing Required for Some 527 Organizations](#)

Overview of FEC "electioneering communications" filings required for some section 527 exempt organizations.

### [Filing Requirements](#)

Political parties; campaign committees for candidates for federal, state or local office; and political action committees are all political organizations subject to tax under IRC section 527 and may have filing requirements with the Service.

### [Political Organization Filing and Disclosure](#)

File and search for notices and reports filed with the Service under IRC section 527.

### [Exemption Requirements - Political Organizations](#)

A brief description of the requirements for exemption under IRC section 527.

### [Taxable Income](#)

A brief explanation of how political organizations are taxed under IRC section 527.

### [Solicitation Notice](#)

A brief description of the solicitation notice requirements under IRC section 6113.

### [Employment Taxes for Exempt Organizations](#)

Links to information about employment taxes for tax-exempt organizations.

### [Political Organizations - Resource Materials](#)



# Government Entities



Internal Revenue Service  
United States Department of the Treasury

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

[Federal, State, & Local Gov'ts](#) | [Governmental Liaisons](#) | [Indian Tribal Gov'ts](#)

## Government Entities Topics

- [Tax-Exempt Bonds](#)
- [Tax Topics](#)
- [State Links](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Government Entities

### [Tax Information for Federal, State, & Local Governments](#)

Federal, State and Local Governments facilitates cooperation through partnerships with federal, state, and local government agencies for the purpose of meeting their federal tax responsibilities, with a focus on customer service and fairness to all.

### [Tax Information for Indian Tribal Governments](#)

Indian Tribal Governments (ITG) uses partnership opportunities with Indian tribal governments, tribal associations and other federal agencies to respectfully and cooperatively meet the needs of both governments.

### [Information for the Tax Exempt Bond Community](#)

Tax Exempt Bonds (TEB) provides specialized information and services to the municipal finance community, including tailored educational programs which focus on bond industry segments; pro-active education and outreach products which address non-compliance trends; and compliance programs devised to foster voluntary resolution of tax law infractions.

### [Partnering Opportunities for Federal, State & Local Governments](#)

The Office of Governmental Liaison (GL) is responsible for developing and implementing cooperative tax administration initiatives between the IRS and federal, state, and local governments. Each state has an assigned GL to serve as the primary liaison for the GL program.

# Tax Professionals



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[e-file Providers](#) | [Enrolled Actuaries](#) | [Enrolled Agents](#)

## Tax Professionals Topics

- [Basic Tools for Tax Pro](#)
- [Tax Pro News](#)
- [Tax Pro Events](#)
- [Subscription Services](#)
- [Resources for Tax Pro](#)
- [Code, Regs & Guidance](#)
- [Admin. Manuals & Inst.](#)
- [More Topics...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Tax Professionals



### [IRS Nationwide Tax Forums](#)

IRS partnering with stakeholders to educate and serve the tax practitioner community. Find contact information, current locations and dates.

### [Presidential Election Campaign Check Box](#)

IRS seeks help from tax professionals in reflecting taxpayer intent regarding Presidential Election Campaign check box.

### [IRSAC and IRPAC General Information](#)

General Information on the Internal Revenue Service Advisory Council and the Information Reporting Program Advisory Committee.

### [Information Reporting Program Advisory Committee \(IRPAC\) Open Season](#)

The Internal Revenue Service is accepting IRPAC nominations beginning May 1, 2006 and ending July 14, 2006. IRPAC provides recommendations to IRS leadership on a wide range of information reporting and administration issues.

### [Open Season for Membership - Internal Revenue Service Advisory Council](#)

The Internal Revenue Service is accepting nominations beginning June 1, 2006 and ending July 31, 2006. IRSAC members provide recommendations to IRS leadership on relevant tax administration issues.

### [Help for Hurricane Victims: Information on Tax Relief, Charitable Issues](#)

The Internal Revenue Service is working to provide appropriate relief for and assistance to hurricane victims and information to their fellow citizens who want to help survivors during this difficult time.

# Retirement Plan Community



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms  SEARCH  
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) [BUSINESSES](#) [CHARITIES & NON-PROFITS](#) [GOVERNMENT ENTITIES](#) [TAX PROFESSIONALS](#) [RETIREMENT PLANS COMMUNITY](#) [TAX EXEMPT BOND COMMUNITY](#)

[Benefits Practitioner](#) | [Plan Participant/Employee](#) | [Plan Sponsor/Employer](#)

## Retirement Plans Community Topics

- [Newsletters](#)
- [Published Guidance](#)
- [EP Forms & Publications](#)
- [Correcting Plan Errors](#)
- [Examinations/Enforcement](#)
- [Educational Services](#)
- [EP Customer Services](#)
- [Types of Plans](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Retirement Plans Community



### [Correcting Plan Errors](#)

The Service has issued Rev. Proc. 2006-27 which updates EPCRS, the comprehensive system of correction programs for sponsors of retirement plans. In addition to the new revenue procedure, the Service has provided tools, an overview of EPCRS and other useful information to assist plan sponsors. Also, check out the Special Edition of the Employee Plans News.

### [Employee Plans News - Spring 2006 Edition](#)

This edition includes the following articles: TE/GE Commissioner Speaks at Benefits Conference of the South; Interview with Betty McClernan; Additional Filing Relief for Katrina Victims; New User Fees Reminder; Critical FewPoints... by Michael Julianelle (Director, EP Examinations); Enrolled Retirement Plan Agent (ERPA) Update; DOL Corner; PBGC Insights; and Form 5500: It's That Time of Year, Again.

### [Staggered Remedial Amendment Period Revenue Procedure \[02/09/2006\]](#)

Rev. Proc. 2005-66 describes the new remedial amendment cycles that apply to pre-approved and individually designed plans. The IRS is accepting applications for Cycle A individually designed plans beginning 02/01/06 and ending 1/31/07 (postmark date). The deadline for defined contribution pre-approved plan applications ended on 1/31/06. Information on the updated submission process is provided.

### ["Critical FewPoints...by Michael Julianelle" - EP Exams Director](#)

Latest view on the critical few points vital to the success of EP Exams.

### [2006 Cost-of-Living Increases](#)

2006 annual dollar limits on benefits and

### [Fifth Report of the ACT Released - June 7, 2006](#)

The fifth report of recommendations of the Advisory Committee on TE/GE (ACT) is now available.



# Retirement Plans/Employees

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Benefits Practitioner](#)

[Plan Participant/Employee](#)

[Plan Sponsor/Employer](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Plan Participant/Employee

### [Resources for Retirement Plan Participant/Employee](#)

Find useful forms, instructions, publications and more for participants in retirement plans.

### [Retirement Plans Frequently Asked Questions \(FAQs\)](#)

General information about subjects of interest to participants in retirement plans.

### [Timing is Everything](#)

"Timing is Everything" is a one-page flyer designed for employers to share with their employees and provides plain-language, bullet-point information about retirement.

### [Retirement Tips for Individuals](#)

Helping you help yourself.

### [Types of Retirement Plans](#)

Information on starting and maintaining a retirement plan including what kinds of plans there are, how they work and the benefits of having a retirement plan.

### [EP Customer Account Services](#)

Contact us for answers to technical and procedural retirement plan questions.

### [Are You Self-Employed?](#)

Retirement information for plan sponsors and employers.

### [Related Link - Department of Labor - Employee Benefits Security Administration](#)

Visit the web site of the Employee Benefits Security Administration of the Department of Labor for additional information on employee benefits.

### [What is the Employee Plans Office and What Does it Do?](#)

An overview of the office of Employee Plans (EP) under the Tax Exempt & Government

# How to Contact Us

Home | **Contact IRS** | About IRS | Site Map | Español | Help

Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS | BUSINESSSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

## How to Contact the IRS

### IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

### Call Us With Your Tax Questions

During tax season, live assistance is available from 7:00 a.m. to 10:00 p.m. (local time) weekdays. There is also 24 hour recorded assistance line for your convenience.

### Contact Your Local IRS Office

IRS Taxpayer Assistance Centers for when you believe your issue is best handled face-to-face. Hours of service and other local information is provided on a per state basis. For information on where to send all written correspondence, please click on "Where To File" under IRS Resources on this page.

### Contact Us for Status of Your Refund

Want to check on the status of your refund? You can check online with the Where's My Refund application, or call 1-800-829-4477. (Please wait at least four weeks before calling.)

### Where to File Addresses

Tax return filing addresses for businesses, tax professionals and individual taxpayers for use during calendar year 2006.

### Contact Your Taxpayer Advocate

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship/economic burden as a result of the administration of the tax laws, contact the Taxpayer Advocate Service. Here's how.

### How Do You Report Suspected Tax Fraud Activity?


If you have information about an individual or company you suspect is not complying with the tax law, report this activity.

### Contact the IRS.gov Web Site Help Desk

If you need help finding something on the site, understanding our different file formats, printing files you've downloaded, installing or using the tax products CD-ROM, or any similar technical problem, here is the place to seek assistance.

# About IRS

Home | [Contact Us](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** **BUSINESSES** **CHARITIES & NON-PROFITS** **GOVERNMENT ENTITIES** **TAX PROFESSIONALS** **RETIREMENT PLANS COMMUNITY** **TAX EXEMPT BOND COMMUNITY**

## About IRS

### IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

### [The Commissioner's Section](#)

Meet IRS Commissioner Mark W. Everson.

### [The Agency, its Mission and Statutory Authority](#)

The Internal Revenue Service is the nation's tax collection agency and administers the Internal Revenue Code enacted by Congress.

### [Brief History of IRS](#)

The history of IRS reflects many of the events that shaped our nation.

### [Today's IRS Organization](#)

Our organizational structure closely resembles the private sector model of organizing around customers with similar needs.

### [Strategic Plan and Other References](#)

The IRS Strategic Plan 2005-2009, the current Priority Guidance Plan and other guidelines and policies.


### [Business Opportunities](#)

Want to do business with IRS? Take a look at these business opportunities.

### [How to Contact Us](#)

# Site Map

Contact IRS | About IRS | **Site Map** | Español | Help

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** | **BUSINESSES** | **CHARITIES & NON-PROFITS** | **GOVERNMENT ENTITIES** | **TAX PROFESSIONALS** | **RETIREMENT PLANS COMMUNITY** | **TAX EXEMPT BOND COMMUNITY**


**Most Requested Forms and Publications**


1. [Form 1040EZ](#)
2. [Form 1040](#)
3. [Form W-4](#)
4. [Inst. Schedule A&B](#)
5. [2005 Tax Table](#)

[More Forms and Publications](#)

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**Online Tools**

- [EITC Assistant](#)  
Should I apply?
- [Where's My Refund?](#)  
It's quick, easy and secure
-   
Online options - fast, free



**Check Out Free File**  
Seventy percent of the nation's taxpayers are eligible for free tax preparation software and free electronic filing. See if you are eligible.

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**1040 Central**  
Make this your first stop before starting your 2005 tax return for changes, tips and tools.


**Help for Hurricane Victims**  
New tax relief provisions apply to individuals and businesses affected by the hurricane season.

**Phishing, Identity Theft and Scams**  
The IRS issues a consumer alert on the misuse of the IRS name in identity theft schemes.

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**Information About**

**I need to...**  
<Select One>



**electronic IRS**  
Find everything electronic in one place on irs.gov. Filing

# IRS in Spanish

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## El IRS en Español



### [Bienvenido](#)

Aquí estamos para ayudarle con sus impuestos.

### [Últimas Noticias](#)

Una lista con los boletines de prensa y hojas de datos más recientes.

### [Información General](#)

Infórmese sobre lo que necesita para presentar la declaración de impuestos. Por ejemplo, con qué requisitos tienen que cumplir los contribuyentes extranjeros.

### [Información por Teléfono](#)

Comuníquese con el IRS por teléfono.

### [Crédito por Ingreso del Trabajo \(EITC\) - ¿Debo Solicitarlo?](#)

¿Calificará para el Crédito por Ingreso del Trabajo (EITC) este año? No adivine. Infórmese. El EITC es para trabajadores que ganan poco. Si califica, usted pudiera reducir el impuesto que debe pagar, o recibir un reembolso. Infórmese sobre como calificar. Usted puede obtener ayuda para calcular el crédito. Utilice el Asistente EITC, este le ayudará a reclamar lo que honestamente le corresponde.

### [Número de Identificación Personal del Contribuyente \(ITIN\)](#)


Información sobre el Número de Identificación Personal del Contribuyente (ITIN).

### [Calculadora Para La Retencion de Impuestos](#)

Esta calculadora, que es muy fácil de usar, le puede ayudar a calcular la retención del impuesto Federal sobre ingreso correspondiente. Así, su empleador le podrá retener la cantidad correcta de impuesto de su salario.

# Help

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) [BUSINESSES](#) [CHARITIES & NON-PROFITS](#) [GOVERNMENT ENTITIES](#) [TAX PROFESSIONALS](#) [RETIREMENT PLANS COMMUNITY](#) [TAX EXEMPT BOND COMMUNITY](#)

## Help

**IRS Resources**

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

**[Help Using the IRS.gov Web Site](#)**  
If you need help finding something, understanding our different file formats, printing files you've downloaded, installing or using the tax products CD-ROM, or any similar technical problem, here is the place to seek assistance.

**[How to Contact the IRS](#)**  
The IRS is a big organization. To serve you best, we have established several contact points, tailored to serve specific purposes.

**[Help With Tax Questions](#)**  
If you've looked around our site and still didn't find the answer to your general tax question, we'd like to help.

**[Help Finding a Specific Form or Publication](#)**  
Don't know the exact title or number of the Form or Publication you need? Here's the place to locate it by topic.

**[Order Forms and Publications](#)**  
Find out how to order forms and publications here!

**[Help Available From the Taxpayer Advocate Service](#)**  
If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship/economic burden as a result of the administration of the tax laws, the Taxpayer Advocate Service is here to help.

**[How Do You Report Suspected Tax Fraud Activity?](#)**  
If you have information about an individual or company you suspect is not complying with the tax law, report this activity.

[IRS.gov Web Pages and Important Links](#)

# IRS Resources

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

[e-file Providers](#) | [Enrolled Actuaries](#) | [Enrolled Agents](#)

## Tax Professionals Topics

- [Basic Tools for Tax Pro](#)
- [Tax Pro News](#)
- [Tax Pro Events](#)
- [Subscription Services](#)
- [Resources for Tax Pro](#)
- [Code, Regs & Guidance](#)
- [Admin. Manuals & Inst.](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Tax Professionals



### [IRS Nationwide Tax Forums](#)

IRS partnering with stakeholders to educate and serve the tax practitioner community. Find contact information, current locations and dates.

### [Presidential Election Campaign Check Box](#)

IRS seeks help from tax professionals in reflecting taxpayer intent regarding Presidential Election Campaign check box.

### [IRSAC and IRPAC General Information](#)

General Information on the Internal Revenue Service Advisory Council and the Information Reporting Program Advisory Committee.

### [Special EITC and Child Tax Credit election for hurricane victims](#)

Hurricane victims who experienced smaller earned incomes in 2005 can elect to compute their 2005 EITC and additional child tax credit using their larger 2004 earned incomes. Taxpayers can get online access to their 2004 earned incomes for these computations with Your 2005 Earned Income Option.

### [Electronic Tax Administration Advisory Committee Open Season for Membership](#)

IRS is requesting nominations for membership in the Electronic Tax Administration Advisory Committee (ETAAC).

# *Potential Problems*

- Collection Issues
- Examinations
- Return Processing
- Notices
- Taxpayer Rights



# IRS.gov Home Page

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

[Employees](#) | [Farmers](#) | [International Taxpayers](#) | [Military](#) | [Parents](#) | [Self-Employed](#) | [Seniors & Retirees](#) | [Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Information for Individuals



### [1040 Central](#)

What's new for this filing season.

### [Free File Home - Your Link to Free Online Filing](#)

Your link to Online Filing -- Free!

### [Telephone Excise Tax Refund](#)

The Telephone Excise Tax Refund (TETR) is a one-time payment available on your 2006 federal tax return. It is designed to refund previously collected long distance telephone taxes.

### [Where's My Refund?](#)

Get the lowdown on your refund now. Secure access anytime from anywhere. What a deal!

### [Split Your Refund Among up to Three Accounts with Direct Deposit](#)

You have more options and flexibility for receiving your 2006 federal income tax refund.

### [What's Hot In Tax Forms, Publications, and Other Tax Products](#)

Check out the latest changes on our published tax forms and publications and get a heads up on tax law changes that will be reflected in future revisions of tax products.

### [Do You Need to File a Federal Income Tax Return?](#)


Every year millions of people file Federal Income Tax returns even though they are not required to. Find out if your income is below the filing requirement.

[Filing your taxes was never easier!](#)



# Filing Late / Paying Late

Home | Contact IRS | About IRS | Site Map | Español | Help

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** | **BUSINESSES** | **CHARITIES & NON-PROFITS** | **GOVERNMENT ENTITIES** | **TAX PROFESSIONALS** | **RETIREMENT PLANS COMMUNITY** | **TAX EXEMPT BOND COMMUNITY**

[Corporations](#) | [International Businesses](#) | [Partnerships](#) | [Small Business/Self-Employed](#)

## Filing Late and/or Paying Late: Information You Should Know

**Small Business/Self-Employed**

- [Farmers](#)
- [Industries/Professions](#)
- [International Taxpayers](#)

---

**Small Business/Self-Employed Topics**

- [Find it Fast!](#)
- [Small Business Events](#)
- [Small Business Products](#)
- [Online Classroom](#)
- [Partners & Stakeholders](#)
- [Join Mailing List](#)
- [Self-Employed Individuals](#)
- [State Links](#)
- [More Topics ...](#)

---

**IRS Resources**

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)

[Forms and Publications](#)

[Haven't Filed a Tax Return? Here's What to Do](#)  
Taxpayers should file all required returns that are past due now to avoid additional penalties and interest. This section gives information on getting help and documents needed to prepare a return. It is never too late to file.

[It's Important to Pay Taxes in Full](#)  
Paying taxes timely and in full also avoids unnecessary penalties and interest. This section also provides information on ways to pay taxes, such as [installment agreements](#), and what a taxpayer should do upon [receiving a bill from the IRS](#).

[How Full Payment of Taxes Saves Money](#)  
Full or partial payment of tax liabilities through liquidating or borrowing costs less than an Installment Agreement.

[Meeting the Terms of an Installment Agreement](#)  
Besides making agreed payments timely, many installment agreement terms also require that current and future tax returns and tax payments be made on time.

[Filing Late Returns - Frequently Asked Questions](#)  
Commonly asked questions about late returns.

[Prior Year Forms, Instructions and Publications](#)

# The Collection Process

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## The Collection Process

FS-2006-11, January 2006

Most taxpayers file tax returns and pay what they owe on time. If a taxpayer does not pay, the Internal Revenue Service sends the taxpayer a bill. This begins the collection process. Along with the bill, which is called a notice, the IRS automatically sends Publication 1, Your Rights as a Taxpayer, and Publication 594, Understanding the Collection Process. These publications explain the various options and rights taxpayers have in dealing with the IRS.

Every taxpayer has the right to prompt service and to be treated fairly, professionally, and courteously by IRS employees. The IRS has trained its collection personnel to ensure that taxpayer rights are protected and respected according to the Internal Revenue Code and the Taxpayer Bill of Rights.

Taxpayers who are unable to pay what they owe and those taxpayers who question the accuracy of their tax bill should contact the IRS as soon as possible. Taxpayers may call, write, or visit the IRS:

- Call the phone number on the bill or 1-800-829-1040.
- Write to the office that sent the bill at the address on the bill.
- Visit the nearest IRS office.

Some taxpayers believe they cannot pay what they owe. However, taxpayers should consider liquidating assets (such as bank accounts, financial investment accounts, cars, boats, real estate, life insurance, 401(k) plan, etc.) in order to satisfy their accounts. Taxpayers should also attempt to get a loan, if possible, to pay what they owe. Loan costs may be lower than the combination of interest and penalties imposed by the Internal Revenue Code. To see an example, see How Full Payment of Taxes Saves Money on this Web site.



# Collection Financial Standards

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** | **BUSINESSES** | **CHARITIES & NON-PROFITS** | **GOVERNMENT ENTITIES** | **TAX PROFESSIONALS** | **RETIREMENT PLANS COMMUNITY** | **TAX EXEMPT BOND COMMUNITY**

[Employees](#) | [Farmers](#) | [International Taxpayers](#) | [Military](#) | [Parents](#) | [Self-Employed](#) | [Seniors & Retirees](#) | [Students](#)

---

## Collection Financial Standards

### Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ..](#)

---

### IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

### General

Collection Financial Standards are used to help determine a taxpayer's ability to pay a delinquent tax liability.

Allowances for food, clothing and other items, known as the National Standards, apply nationwide except for Alaska and Hawaii, which have their own tables. Taxpayers are allowed the total National Standards amount for their family size and income level, without questioning amounts actually spent.

Maximum allowances for housing and utilities and transportation, known as the Local Standards, vary by location. Unlike the National Standards, the taxpayer is allowed the amount actually spent or the standard, whichever is less.

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### Food, Clothing and Other Items

[National Standards](#) for reasonable amounts have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

All standards except miscellaneous are derived from the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES). The miscellaneous standard has been established by the IRS.

# Publication 594

## What's inside. . .

<b>Important Information You Should Know</b> .....	<b>3</b>
If you want someone to represent you.....	4
Other items to note.....	4
<b>What to Do When You Owe Taxes</b> .....	<b>5</b>
<b>Options to Pay Your Taxes</b> .....	<b>5</b>
<b>What if You Cannot Fully Pay Your Taxes?</b> .....	<b>5</b>
<b>Installment Agreements</b> .....	<b>6</b>
<b>Apply for an Offer in Compromise</b> .....	<b>6</b>
<b>Temporarily Delay the Collection Process</b> .....	<b>6</b>
<b>About IRS Collection Actions</b> .....	<b>7</b>
<b>Liens</b> .....	<b>7</b>
Releasing a lien .....	7
Payoff amount.....	7
Applying for a discharge of a Notice of Federal Tax Lien .....	8
Making the IRS lien secondary to another lien.....	8
Withdrawing liens .....	8
Appealing the filing of a lien.....	8
<b>Levies</b> .....	<b>8</b>
Levying your wages or your bank account.....	9
Filing a wrongful levy claim on a state income tax liability.....	9



**Do you have questions or need help right away? Call us. We're here to help you.**



**For tax information and help:**

Call the number on the bill you received.



**For tax forms and publications:**

1-800-829-3676

1-800-829-4059/TDD



**Internet: [www.irs.gov](http://www.irs.gov)**

- FTP — [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)
- Telnet — [iris.irs.ustreas.gov](telnet://iris.irs.ustreas.gov)
- Interactive calculator on IRS Installment Agreement (IA) URL

You'll find answers to frequently

# Collections Appeals

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Collection

Before you prepare a request for Appeals, refer to the [Appeals homepage](#) to decide if Appeals is the place for you. Select the appropriate appeal procedure for specific instructions on preparing your request for Appeals. If you decide you want to present your dispute to Appeals, you will need to [prepare a request for Appeals](#) and mail it to the office that sent you the decision letter.

### [Collection Appeals Program \(CAP\)](#)

Collection Appeals Program (CAP) is generally quicker and available for a broader range of collection actions. However, you can't go to court if you disagree with the Appeals decision.

### [Collection Due Process \(CDP\)](#)

Collection Due Process (CDP) is available if you receive one of the following notices: Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320 (Lien Notice), a Final Notice - Notice of Intent to Levy and Notice of Your Right to A Hearing, a Notice of Jeopardy Levy and Right of Appeal, and a Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing (Levy Notices). If you disagree with the Appeals decision, you may be able to take your case to court.

### [Offer in Compromise \(OIC\)](#)


An Offer in Compromise (OIC) is an agreement between the taxpayer and the government that settles a tax liability for payment of less than the full amount owed.

### [Trust Fund Recovery Penalty \(TFRP\)](#)

If you are a person responsible for withholding, accounting for, or depositing or paying specified taxes including non-resident alien (NRA) withholding and employment taxes, and willfully fail to do so, you can be held personally liable for a penalty equal to the full amount of the unpaid trust fund tax, plus interest. A responsible person for this purpose can be an

# The Examination/Audit Process

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms  **SEARCH**  
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** | **BUSINESSES** | **CHARITIES & NON-PROFITS** | **GOVERNMENT ENTITIES** | **TAX PROFESSIONALS** | **RETIREMENT PLANS COMMUNITY** | **TAX EXEMPT BOND COMMUNITY**

---

**News Essentials**

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

---

**The Newsroom Topics**

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

---

**IRS Resources**

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**The Examination (Audit) Process**

FS-2006-10, January 2006

The IRS examines (audits) tax returns to verify that the tax reported is correct.

Selecting a return for examination does not always suggest that the taxpayer has either made an error or been dishonest. In fact, some examinations result in a refund to the taxpayer or acceptance of the return without change.

The overwhelming majority of taxpayers files returns and make payments timely and accurately. Taxpayers have a right to expect fair and efficient tax administration from the IRS, including verification that taxes are correctly reported and paid with enforcement actions against those who fail to comply voluntarily.

**Taxpayer Rights**

The IRS trains its employees to explain and protect taxpayers' rights throughout their contacts with taxpayers. These rights include:

- A right to professional and courteous treatment by IRS employees.
- A right to privacy and confidentiality about tax matters.
- A right to know why the IRS is asking for information, how the IRS will use it and what will happen if the requested information is not provided.
- A right to representation, by oneself or an authorized representative.
- A right to appeal disagreements, both within the IRS and before the courts.

**How Returns Are Selected for Examination**

The IRS selects returns using a variety of methods, including:

# IRS Publication 556



Department of the Treasury  
Internal Revenue Service

## Publication 556

(Rev. August 2005)

Cat. No. 15104N

# Examination of Returns, Appeal Rights, and Claims for Refund

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## Contents

Important Reminder .....	1
Introduction .....	1
Examination of Returns .....	2
Appeal Rights .....	8
Claims for Refund .....	12
How To Get Tax Help .....	16
Index .....	18

---

## 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.



# Audit Appeal Rights

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Topic 151 - Your Appeal Rights

The IRS has an appeals system for people who do not agree with the results of an examination of their tax returns or with other adjustments to their tax liability.

If your examination or other adjustment was conducted through a personal interview with an IRS employee, the employee will explain your appeal rights to you. If you disagree with the findings, you may request a meeting with the interviewer's supervisor. If you still do not reach an agreement, or if the examination or other adjustment was conducted through correspondence, the IRS will send you a report and/or letter that explains the proposed adjustments. The letter also tells you of your right to request a conference with an Appeals officer, as well as how to make your request for a conference. If you request an Appeals conference, be prepared to support your position.

In addition to examinations, many other things can be appealed. Among them are certain penalties, including the trust fund recovery penalty, offers-in-compromise, employment tax adjustments, liens, levies, seizures, denials or terminations of installment agreements, collection due process notices, denials of abatement of interest and other claims.

Appeals conferences are informal meetings. Your conference may be face-to-face, or by telephone, or by correspondence. You may represent yourself at an Appeals conference; or, if you want, you may have an attorney, a certified public accountant, or an individual enrolled to practice before the IRS represent you. If you do not reach agreement with the Appeals or Settlement Officer, or you do not wish to appeal within the IRS, you may appeal certain actions through the courts.

For further information on the appeals process and information on how to stop interest from accruing on any anticipated liability, refer to [Publication 5](#) (PDF), *Your Appeal Rights and How To Prepare A Protest If You Don't Agree*, and [Publication 556](#), *Examination of Returns, Appeal Rights and Claims for Refund*. Also, [Publication 1660](#) (PDF), *Collection Appeal Rights*, discusses how you can appeal collection actions.

[More Tax Topic Categories](#)



# Understanding IRS Notices

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

[Employees](#) | [Farmers](#) | [International Taxpayers](#) | [Military](#) | [Parents](#) | [Self-Employed](#) | [Seniors & Retirees](#) | [Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Understanding Your IRS Notice

Do you need to see what an IRS notice says, but don't have it in front of you? If you know the notice number, you can look up its purpose, basic message, possible enclosures, and other useful details. And if you have the tear-off stub from the last page, you can use the information printed on it to see some of the variable content included in that notice.

### [How To Identify Your Notice](#)

The notice number prints on the top of the first page of all our notices and on the lower left-hand side of the tear-off stub included with most of them. That number identifies the message we deliver in every notice. While the contents may vary somewhat, every notice with the same number has the same basic purpose.

### Understanding Your Notice

CP Number	Notice Title
<a href="#">CP 12</a>	Math Error - Overpayment of \$1 or more
<a href="#">CP 14</a>	Balance Due, No Math Error
<a href="#">CP 49</a>	Overpaid Tax Applied to Other Taxes You Owe
<a href="#">CP 90</a> <a href="#">CP 297</a>	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
<a href="#">CP 91</a> <a href="#">CP 298</a>	Final Notice Before Levy on Social Security Benefits
<a href="#">CP 161</a>	No Math Error, Balance Due
<a href="#">CP 501</a>	Reminder Notice - Balance Due

# Notice

[Need Questions](#)

[Privacy](#)

<a href="#">CP 49</a>	Overpaid Tax Applied to Other Taxes You Owe
<a href="#">CP 90</a> <a href="#">CP 297</a>	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
<a href="#">CP 91</a> <a href="#">CP 298</a>	Final Notice Before Levy on Social Security Benefits
<a href="#">CP 161</a>	No Math Error, Balance Due
<a href="#">CP 501</a>	Reminder Notice - Balance Due
<a href="#">CP 504</a>	Urgent Notice - Balance Due
<a href="#">CP 523</a>	Notice of Default on Installment Agreement
<a href="#">CP 2000</a>	Notice of Proposed Adjustment for Underpayment/Overpayment

## What If My Notice Isn't Listed

You'll find useful information here about many of the notices we send, including the purpose of the notice, the reason we send it, and a list of enclosures we might include with it. There's also sample content for each. Since parts of our notices vary depending on account conditions, the samples may not exactly match the notices we mail. The basic message, though, will be the same.

- **[Individual Filer Notices](#)**  
Notices we send about Form 1040, 1040A, or 1040EZ, or any schedules, forms, or attachments included with it are Individual Filer Notice.
- **[Business Filer Notices](#)**  
Notices we send about business-related tax forms such as Forms 941, 1065, and 1120, are Business Filer Notices.

## What To Do When You Disagree

If your notice is listed above, follow the link for advice on handling disagreements with the notice. In general though, you need to contact IRS at the contact number provided on the notice to explain why you disagree. If that doesn't result in your satisfaction, the Taxpayer Advocate may be able to assist.

# Notices

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Individual Filer Notices

One of the ways we classify our notices is by the type of tax form they're about. We call notices we send about Form 1040, 1040A, 1040EZ, or any related schedules, forms, or other attachments *individual filer notices*. Notices we send about business-related tax forms such as Forms 941, 1065, and 1120, are called [business filer notices](#) and are listed elsewhere. **If the individual filer notice you have isn't listed below, check back often. We'll be adding more on a regular basis.**

### The Notices in Numerical Order

Here's a list of notices with detailed information available.

#### [CP09 - Earned Income Credit You May Be Entitled To From IRS](#)

Informs the recipient that, based on information reported on their tax return, they may qualify to take the Earned Income Credit.

#### [CP10 - Changes to Tax Return, Reduced Amount Applied to Next Year's Estimated Tax](#)

Informs the recipient of one or more changes made to their individual income tax return. The changes resulted in a reduced amount being applied to the following year's estimated tax.

#### [CP11 - Changes to Tax Return, Balance Due](#)

Informs the recipient of one or more changes made to their tax return during processing. The changes resulted in a balance due on the account.

#### [CP11A - Changes to Tax Return and Earned Income Credit, Balance Due](#)

Informs the recipient of one or more changes made to their tax return during processing. At least one of the changes affected the Earned Income Credit, and resulted in a balance due on the account.

#### [CP12 - Changes to Tax Return, Overpayment](#)

Informs the recipient of one or more changes made to their tax return during processing. The changes resulted in an overpayment that will be refunded within six weeks if no other taxes are owed.

# Taxpayer Rights

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## Taxpayer Advocacy Topics

- [Contact Your Advocate](#)
- [Annual Report to Congress](#)
- [Taxpayer Advocacy Panel](#)
- [Low Income Tax Clinics](#)
- [Report a Systemic Problem](#)
- [NTA Testimony](#)
- [NTA ABA Keynote Address](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Taxpayer Rights

Whether you file a Form 1040EZ or a complicated corporate return, you will benefit from knowing your rights as a taxpayer and being familiar with the IRS' obligations to protect them. The goal of the Taxpayer Rights Corner is to be your one-stop shop for taxpayer rights information during every step of your interaction with the IRS.

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### Know Your Rights

You have rights as a taxpayer when dealing with the IRS.

- [Publication 1, Your Rights as a Taxpayer](#)
- [Protecting Taxpayer Rights](#), Fact Sheet
- [The Taxpayer Bill of Rights 2](#), as passed by Congress
- [Taxpayer Bill of Rights II](#), IRS Training Publication
- [Low Income Taxpayer Clinics](#), Access to Representation

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### [Your Civil Rights Are Protected](#)

Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of: race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service.

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[Taxpayer Advocate Service](#)

# More Taxpayer Rights

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## Notices

What should you do if you receive a notice from the IRS?

- [Understanding your notice](#)
- [Topic - IRS notices](#)

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## Your Rights to Representation

Learn more about granting [power of attorney](#).

You are entitled to similar [protection of confidentiality](#) with respect to tax advice given by a federally authorized tax practitioner as with an attorney.

Every taxpayer is entitled to have access to representation. [The Low Income Tax Clinic](#) grant program is designed to help accredited academic institutions and non-profit organizations provide low to no-cost tax assistance (such as representing the taxpayer during an audit or tax collection effort) and/or tax outreach to taxpayers for whom English is a second language. Click here for [IRS Grant Program Information](#).

- [Frequently Asked Questions](#)

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## Examination

We accept most taxpayer's returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. To learn about your rights during the examination process, and for information about how audits are conducted;

- [Examination of Returns, Appeal Rights, and Claims for Refunds - Publication 556](#)
  - [Market Segment and Specialization Program \(MSSP\)](#)
-

# More Taxpayer Rights

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## Appeal Rights

It is your right to appeal any action taken by the IRS to change your account.

- [Topic - Your Appeal Rights](#)
- [Appeals Division](#)

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## Collection Process

Learn about the process IRS may follow to collect overdue taxes, including a summary of your rights and other important information about the collection process.

- [Pub 594, The IRS Collection Process](#)
- [Topic: Tax Collection](#)
- [Frequently Asked Questions](#)
- [Collection Financial Standards](#)
- [Form 9465 - Installment Agreement Request](#)

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## Innocent Spouse

The Reform Act of 1998, broadened the relief from joint liability available to spouses who file joint returns.

- [Innocent spouse relief](#)

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## Refund Offset

If you are due a refund but have not paid certain amounts you owe, all or part of your refund may be used to pay all or part of the past-due amount. This includes past-due federal income tax, other federal debts (such as student loans), state income tax, and child and spousal support payments.

- [Treasury Offset Program](#)
- [Frequently Asked Questions](#)

# *Taxpayer Assistance*

- Tax Information
- Online Tools
- Referrals
- Contact IRS



# 1040 Central

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## 1040 Central



### What's Hot

#### [Are you eligible for EITC?](#)

It's easier than ever to find out if you qualify for EITC. The [EITC Assistant](#) can help.

#### [Telephone Excise Tax Refund](#)

Request your one-time refund for the long-distance federal excise tax.

#### [Split your refund among up to three accounts with Direct Deposit](#)

Speed, safety and choice - with Direct Deposit you can have it all.

#### [Where's My Refund?](#)

Find out the status of your refund now with secure access anytime, anywhere.



More than 72 million taxpayers are using [IRS e-file](#). Why aren't you?

- e-file using [Free File](#) - check here to see if you qualify
- e-file using [your personal computer](#)
- e-file using a [participating e-file provider](#)
- [e-pay if you have a balance due](#)

#### [Tax Law Changes](#)

Think you may benefit? Get the latest updates here, including special guidance for [late](#)

# Help With Tax Questions

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Help With Tax Questions

### Check Here First

Answers to many of your questions may be found on this site. Please try [Frequently Asked Questions](#) and [Tax Trails](#). If you do not find the answer to your question, try [search](#) and enter a few key words to see if your question is covered elsewhere on the site. Also check our [Site Map](#), [Tax Topics](#), [Taxpayer Help](#), [Individuals](#), and [How to Contact Us](#) pages.

### Still Can't Find Your Answer?

If you've looked around our site, including the above references, and still didn't find the answer to your general tax question, please call our toll-free tax assistance line at 1-800-829-1040 for individual tax questions or 1-800-829-4933 for business tax questions.

[Accessibility](#) | [FirstGov.gov](#) | [Freedom of Information Act](#) | [Important Links](#) | [IRS Privacy Policy](#) | [U.S. Treasury](#)



# Tax Topic Index

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms  **SEARCH**  
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Tax Topic Index

### Topic 123

These Tax Topics contain general individual and business tax information. If you don't find the answer to your question below, also check [Frequently Asked Questions](#) and [Tax Trails](#).

IRS Help Available	<a href="#">Topic 100</a>
IRS Services – Volunteer Tax Assistance, Toll-Free Telephone, Walk-in Assistance, and Outreach Programs	<a href="#">Topic 101</a>
Tax Assistance for Individuals with Disabilities and the Hearing Impaired	<a href="#">Topic 102</a>
Tax Help for Small Businesses and Self-Employed	<a href="#">Topic 103</a>
Taxpayer Advocate Service – Help for Problem Situations	<a href="#">Topic 104</a>
Armed Forces Tax Information	<a href="#">Topic 105</a>
Tax Relief Disaster Situations	<a href="#">Topic 107</a>
IRS Procedures	<a href="#">Topic 150</a>
Your Appeal Rights	<a href="#">Topic 151</a>
Refunds – How Long They Should Take	<a href="#">Topic 152</a>
What To Do if You Haven't Filed Your Tax Return	<a href="#">Topic 153</a>
	<a href="#">Topic</a>

# Other Assistance

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Topic 101 - IRS Services – Volunteer Tax Assistance, Toll-Free Telephone, Walk-in Assistance, and Outreach Programs

The IRS sponsors volunteer assistance programs and offers help to taxpayers in many community locations.

[The Volunteer Income Tax Assistance Program](#) (VITA) offers free tax help by trained volunteers to those who qualify. VITA sites are located at convenient community locations, and volunteers provide free basic income tax return preparation to individuals with earned incomes of \$38,000 or less. Volunteers prepare [Form 1040A](#) (PDF), [Form 1040EZ](#) (PDF), and [Form 1040](#) (PDF) with [Form 1040, Schedule A&B](#) (PDF).

Trained community volunteers can help you with special credits, such as Earned Income Tax Credit (EITC), Child Tax Credit and Credit for the Elderly for which you may qualify.

In addition to free tax return preparation assistance, many VITA sites offer free electronic filing (*e-file*). Individuals taking advantage of the *e-file* program will receive their refunds in half the time compared to returns filed on paper — even faster if you have your refund deposited directly into your bank account.

Learn the locations, dates, and hours of the volunteer sites, by calling the IRS toll-free at (800) TAX-1040 or (800) 829-1040.

Another program, [Tax Counseling for the Elderly](#) (TCE), is a grant program designed to offer free tax assistance to individuals age 60 years or older with low to moderate income. TCE sites are located at convenient community locations. TCE counselors offer free income tax return preparation services to taxpayers 60 and older, and can prepare Form 1040, Form 1040A, Form 1040EZ, Form 1040 Schedules A&B, and simple [Form 1040, Schedule D](#) (PDF). The American Association of Retired Persons (AARP), participates in the TCE program. To locate the nearest AARP office, visit their web site at [www.aarp.org/taxaide/home.htm](http://www.aarp.org/taxaide/home.htm) or call 1-888-AARPNOW or (1-888-227-7669). To locate the nearest TCE site call the IRS toll-free at 1-800-TAX-1040 or 1-800-829-1040.



# Tax Tips

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [2007 Fact Sheets](#)
- [Armed Forces](#)
- [Disaster Relief](#)
- [More Topics...](#)

## IRS Resources

## Tax Tips for 2007

Information for Tax Professionals, e-file Providers, Enrolled Actuaries and Enrolled Agents

### [What Income is Taxable? Nontaxable?](#)

Tax Tip 2007-29, Feb. 9, 2007

### [More Direct Deposit Options- Split Your Refund](#)

Tax Tip 2007-28, February 8, 2007

### [Can You Use Schedule C-EZ?](#)

Tax Tip 2006-27, Feb. 7, 2007

### [Changes to Tax Law for 2006](#)

Tax Tip 2007-26, Feb. 6, 2006

### [Guidelines for Roth IRA Contributions](#)

Tax Tip 2007-25, Feb. 5, 2007

### [Missing a Form 1099?](#)

Tax Tip 2007-24, Feb. 2, 2006

### [The Earned Income Tax Credit](#)

Tax Tip 2007-23, Feb. 1, 2007

### [Tax Tips for January 2007](#)

January 2007 Tax Tips

# Tax Tips

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## Tax Tips for January 2007

### [Missing Your Form W-2?](#)

Tax Tip 2007-22, Jan. 31, 2007

### [Use EFTPS to Pay Your Taxes Electronically](#)

Tax Tip 2007-21, Jan. 30, 2007

### [Check Out Free File](#)

Tax Tip 2007-20, Jan. 29, 2007

### [Receive Your Refund Faster with Direct Deposit](#)

Tax Tip 2007-19, Jan. 26, 2007

### [E-file - A Smart Way to do Your Taxes](#)

Tax Tip 2007-18, Jan. 25, 2007

### [What to do if You Haven't Filed Your 2005 Return](#)

Tax Tip 2007-17, Jan. 24, 2007

### [Tips for Recently Married or Divorced Taxpayers](#)

Tax Tip 2007-16, Jan. 23, 2007

### [Moving Soon? Let the IRS Know](#)

Tax Tip 2007-15, Jan. 22, 2007

### [Long-Distance Telephone Excise Tax Refund](#)

Tax Tip 2007-14, Jan. 19, 2007

### [Quick and Easy Access to IRS Forms and Publications](#)

Tax Tip 2007-13, Jan. 18, 2007

### [How to Get a Copy of Your Tax Return Information](#)

Tax Tip 2007-12, Jan. 17, 2007



# Tax Tip Example

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## Long-Distance Telephone Excise Tax Refund

IRS TAX TIP 2007-14

You may be eligible for a one-time tax refund! This one-time refund of previously collected federal telephone excise taxes may be requested on your 2006 federal income tax return. Anyone who paid long-distance excise taxes on landline, cell phone, Voice over Internet Protocol (VoIP), or bundled service that was billed for the period after Feb 28, 2003 and before Aug 1, 2006 is eligible for this refund. (Bundled service is local and long-distance service provided under a plan that does not separately list the charge for local service.)

You can request a refund of the actual federal excise tax you paid based upon your telephone bills for this period. Or you can request the standard refund amount ranging from \$30-\$60 based upon the number of exemptions you claim on your individual income tax return.

Choosing the standard amount is optional. Using this option is the easiest way to get your refund and avoid gathering 41 months of old phone records. By choosing the standard amount you will only need to fill out one line on your tax return. The standard amount is based on actual telephone usage data and reflects the long-distance phone tax paid by similarly sized families or households.

Choosing to request the actual amount paid may be more beneficial for some taxpayers. To request a refund based upon the actual amount you paid, you must determine the amounts paid based on your phone bills. Figure the refund on Form 8913 and attach this form to your 2006 income tax return.

If you are not normally required to file a tax return, there is a new form (Form 1040EZ-T) that you can use to request this refund. Form 1040EZ-T can be mailed to the IRS or it can be prepared and filed electronically at no cost by using Free File at IRS.gov.



# Frequently Asked Questions

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Frequently Asked Tax Questions And Answers

Welcome to the Internal Revenue Service's general questions and answers section. Each year we update the answers to reflect the latest changes in tax regulations. These questions and answers came from taxpayers like you. We hope you find them helpful and informative.

Please let us know if you encounter any problems or have suggestions. To send a comment, go to our [comments and feedback by email page](#). Please use the word **FAQ** in your comment.

If you don't find the answer to your general tax question below, also check [Tax Topics](#) and [Tax Trails](#). If you still don't find the answer to your question, please call our toll-free tax assistance line at 1-800-829-1040 for individual tax questions or 1-800-829-4933 for business tax questions.

---

You may select *frequently asked questions* by:

- [Category](#)
- [Keyword](#)

Select keyword "New Tax Law Changes" in list below for a grouping of *frequently asked questions* impacted by recent legislative changes.

---

## Frequently Asked Questions by Category

1. [IRS Procedures](#)
2. [Filing Requirements/Status/Dependents/Exemptions](#)
3. [Itemized Deductions/Standard Deductions](#)
4. [Interest/Dividends/Other Types of Income](#)





# Where to File



Internal Revenue Service  
United States Department of the Treasury

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Where to File Addresses

### [Where to File Addresses for Individual Taxpayers By State](#)

Where to file addresses by state for Individual Taxpayers for use during 2006.

### [Where to File Addresses for Tax Professionals By State](#)

Tax return filing addresses for Tax Professionals filing federal returns for Individual Taxpayers shown by location. Note: If you are filing a return other than an individual tax return, use the addresses posted under "Where to File Tax Returns - Addresses Listed by Return Type"

### [Where to File Tax Returns - Addresses Listed by Return Type](#)

Where to file addresses listed by return type for use during calendar year 2006.

### [Where to File - Tax Exempt and Government Entities](#)

Where to file addresses for tax exempt and government entities for use during 2006.

# IRS Publication 17



Department  
of the  
Treasury  
Internal  
Revenue  
Service

## Your Federal Income Tax

For Individuals

Publication 17

Catalog Number 10811 G

For use in  
preparing  
**2006**  
Returns



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Internet • [www.irs.gov](http://www.irs.gov)

# Document 12425

## Filing Season 2007

## IRS Filing Season 2007 Key Messages

### Multilingual Initiative

The IRS offers several multilingual tax products in Spanish, Chinese (Mandarin), Korean, French, Vietnamese and Russian as well as limited telephone assistance in 144 languages. These products assist taxpayers whose primary language is not English to understand their basic tax rights, roles and responsibilities more clearly. For more information, taxpayers can contact their tax professional or call the IRS at 800.829.1040. Spanish-speaking taxpayers may also visit [www.irs.gov/espanol/index.html](http://www.irs.gov/espanol/index.html) for additional product information.

### How to contact the IRS

#### Visit IRS.gov

#### Forms and Publications

800.829.3676

M-F: 7 a.m.–10 p.m. your local time  
(Alaska and Hawaii follow Pacific Time)

#### Individual Tax Assistance

800.829.1040 TTY/TDD: 800.829.4059

M-F: 7 a.m.–10 p.m. your local time  
(Alaska and Hawaii follow Pacific Time)

#### Volunteer Income Tax Assistance/Tax Counseling for the Elderly

800.829.1040

For dates of service and locations

#### Refund Hotline

800.829.1954 (Automated service 24/7)

M-F: 7 a.m.–10 p.m. your local time  
(Alaska and Hawaii follow Pacific Time)

#### Business Tax Assistance

800.829.4933

M-F: 7 a.m.–10 p.m. your local time  
(Alaska and Hawaii follow Pacific Time)

#### TeleTax

800.829.4477

Recorded tax topics and refund information 24/7 using a touch-tone phone

#### National Taxpayer Advocate Service

877.777.4778 TTY/TDD: 800.829.4059

M-F: 7 a.m.–10 p.m. your local time (Alaska and Hawaii follow Pacific Time)

#### Charities/Non-profits Customer Service

877.829.5500

M-F: 8:30 a.m.–4:30 p.m. Eastern Time  
Practitioner Priority Service

866.860.4259 (for practitioners only)

M-F: 8 a.m.–8 p.m. local time (Alaska and Hawaii follow Pacific Time)

#### Credit Card Payments

800.2PAY.TAX (800.272.9829)

888.PAY.1040 (888.729.1040)

#### Health Coverage Tax Credit

866.628.4282 TTY/TDD: 866.626.4282

M-F: 8 a.m.–5 p.m. Central Time

#### Special Services (Combat Zones)

866.562.5227

M-F: 7 a.m.–10 p.m. your local time (Alaska and Hawaii follow Pacific Time)

#### TIGTA

800.366.4484 TDY/TDD: 800.877.8339

To report misconduct or impropriety of IRS employees.

**Get quick and easy access to tax help:** Make it easy on yourself with convenient resources to get your taxes where you want them to be — done.

- **Need an answer or a form? Don't wait in line, go online!** The *1040 Central* page at [IRS.gov](http://IRS.gov) offers one-stop shopping for all your tax filing needs. Get the forms and information you need to file, learn about the latest tax law changes, see if you're eligible for the Earned Income Tax Credit and for most taxpayers, file your return electronically for FREE. Other features include *Where's My Refund?* that lets you track the status of this year's refund and a calculator to figure how much withholding you should have so you can make sure you don't owe taxes next year. All this and more is available 24/7 from the convenience of your personal computer at *1040 Central*.
- **Need help with your tax return? Tap a volunteer.** Trained volunteers will prepare simple income tax returns FREE for people with low to moderate incomes through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Check your community's newspaper or call the IRS at 800.829.1040 for locations. You can find Tax Aide sites (operated by AARP in partnership with the IRS) by calling AARP at 888.AARPNOW (888.227.7669).
- **Have a tax account issue? Call toll-free.** If you received a letter from the IRS and need assistance, call the number on the letter for help. Individuals can also get account and general tax information at 800.829.1040 and businesses at 800.829.4933. Check [IRS.gov](http://IRS.gov) for phone numbers devoted to tax exempt organizations, tax professionals and other specialty areas.
- **Believe your issue is best handled face-to-face? Visit a Taxpayer Assistance Center.** You can find the help you need at a local Taxpayer Assistance Center. Find locations and business hours at [IRS.gov/localcontacts/](http://IRS.gov/localcontacts/).

#### E-file is a quick, easy, smart way to file your taxes

More people e-file their taxes than any other way. IRS e-file is the best way to file; typically, you get your refund in half the time — even faster with Direct Deposit. IRS e-file may be free for you. Visit [IRS.gov](http://IRS.gov) and look for *Free File*. Businesses, charities, non-profits and even large corporations can experience the ease of e-filing. (E-file is required for some large corporations.) Check out your options at [IRS.gov/](http://IRS.gov/).

#### Don't fall for tax scams

If it sounds too good to be true, it probably is. The IRS is increasing its efforts to discourage noncompliance with the tax laws — that includes a full range of enforcement tools including audits, asset seizures, garnishments, penalties and even criminal prosecution for those who may be tempted to abuse the tax system. Check [IRS.gov](http://IRS.gov) for tips on choosing a preparer and avoiding tax schemes and scams.

#### Late legislation

Legislation was pending at the time the tax forms were printed. Some tax provisions affected by late legislation include: itemized deduction for state and local sales tax, tuition and fees adjustment to income and the educator expense adjustment to income. Check [IRS.gov](http://IRS.gov) or Publication 553, *Highlights of 2006 Tax Changes*, for the latest on eligible deductions for 2006 tax returns.

E-mail comments and questions about this document to:  
[wicommunication@irs.gov](mailto:wicommunication@irs.gov)

 **IRS** Department of the Treasury Document 12425 (Rev. 12-2006)  
Internal Revenue Service Catalog Number 43113



# Document 12425

## Helpful Reminders

### Individual Taxpayer Identification Numbers

If you have a U.S. federal income tax reporting requirement, and you don't have and aren't eligible to get an SSN, you should apply for an ITIN. You must file and pay your taxes even if you don't have or don't qualify for an SSN. An ITIN is for tax use only. Use Form W-7, *Application for IRS Individual Taxpayer Identification Number* (available in English and Spanish), to apply. You need to include original certified or notarized identification documents, and you generally must also send in a completed tax return. An ITIN does not entitle you to Social Security benefits, does not qualify you for the Earned Income Tax Credit and does not change your employment or immigration status under U.S. law.

**Note:** An ITIN isn't needed to request the Telephone Excise Tax Refund. Complete Form 1040EZ-T, *Request for Refund of Federal Telephone Excise Tax*, and attach proof of identity.

### Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels or who believe that an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling its toll-free case intake line at 877.777.4778 or TTY/TTD 800.829.4059.

### Low Income Taxpayer Clinics

Low Income Taxpayer Clinics are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Check Publication 4134, *Low Income Taxpayer Clinic List*, [IRS.gov](http://IRS.gov) or your local IRS office for information on clinics in your area.

### Take credit — claim your EITC

If you earned less than \$38,348 in 2006, you may be eligible for the Earned Income Tax Credit. See if you qualify. Use the online EITC Assistant at [IRS.gov](http://IRS.gov), ask your tax preparer or call the IRS at 800.829.1040. Avoid these common EITC errors:

- Claiming a child who is not a qualifying child
- Filing incorrectly as single or head of household
- Under- or over-reporting your income
- Using incorrect SSNs

If you get a letter from the IRS about your EITC claim, reply immediately or contact your tax preparer for assistance in replying to avoid delays in getting your credit.

### Where's My Refund?

Use the *Where's My Refund?* feature on [IRS.gov](http://IRS.gov) to check the status of your refund quickly and safely — almost anytime, from almost anywhere. You just need to enter your SSN, filing status and exact whole dollar refund amount from your tax return. You can get information about your refund in three to four weeks after mailing your return or 72 hours after e-filing. Don't have Internet access? Call the IRS Refund Hotline at 800.829.1954. Assistance is available in English and Spanish.

## What's New for 2006 Federal Tax Returns

### You may be entitled to the Telephone Excise Tax Refund

If you had long-distance telephone service after Feb. 28, 2003, you may be able to request a refund for the taxes you paid on that service. You can request the standard amount or compute both the actual amount you paid and the interest. If you request the actual amount paid, you must attach Form 8913, *Credit for Federal Telephone Excise Tax Paid*, showing the amount paid and keep records to substantiate the amount. The standard amounts, based on the number of exemptions claimed on an individual's tax return, are: \$30 for one exemption, \$40 for two exemptions, \$50 for three exemptions, and \$60 for four or more exemptions. For more information, check [IRS.gov](http://IRS.gov).

### Split your refund among as many as three accounts

Now you can ask the IRS to direct deposit some of your refund to checking, some to savings. Use IRS Form 8888, *Direct Deposit of Refund to More Than One Account*, but first ensure your financial institution will accept direct deposits to your account and double-check to make sure you list accurate account and routing numbers. The IRS is not responsible for misdirected refunds based on the numbers you provide. Speed, safety and choice in receiving your refund — with direct deposit, you can have it all.

### Online payment agreement

Filing and paying taxes on time and in full avoids unnecessary penalties and interest. However, taxpayers who cannot pay in full may request a payment agreement online. The IRS' new Web-based application allows eligible taxpayers or their authorized representatives to self-qualify, apply for and receive immediate notification of approval. A one-time fee of \$52 is charged to establish a new direct debit installment agreement and a fee of \$105 is charged to establish all other new installment agreements. Check the *Payment Plans, Installment Agreement Plans* page at [IRS.gov](http://IRS.gov) for more information.

### Pension Protection Act

The Pension Protection Act of 2006 includes several tax incentives designed to help your retirement, including automatic 401(k) employee enrollment, investment advice, contribution limits, saver's tax credit and IRA contributions for active-duty reservists. Check Publication 553, *Highlights of 2006 Tax Changes*, for more information.

### Members of the U.S. Armed Forces

Members of the U.S. Armed Forces in a combat zone can now count tax-free combat pay when contributing to an IRA for tax years beginning after 2003. Contributions for 2004 and 2005 can be made through May 28, 2009. Military reservists called to active duty (for at least 180 days or an indefinite period) can receive payments from their individual retirement accounts, 401(k) plans and 403(b) tax-sheltered annuities, without having to pay the early-distribution tax, even if they are under age 59½.

### Donating to charity

Charitable contributions made after Aug. 17, 2006, are subject to new rules. Any charitable contribution of clothing and household items must be in good used condition or better. An exception may apply if the amount claimed for the item exceeds \$500 and the taxpayer includes a qualified appraisal with his tax return. Household items include furniture, furnishings, electronics, appliances, linens and other similar items.

# Online Tools

[Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) | [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## Most Requested Forms and Publications

1. [Form W-4](#)
2. [Form 1040](#)
3. [Form 1040-EZ](#)
4. [Form W-9](#)
5. [1040 Tax Table](#)

[More Forms and Publications](#)

## Online Tools

-  File, Pay... and More.
- [Where's My Refund?](#)  
It's quick, easy and secure
-  Take the free way.
-  Fast, Easy & More Accurate

[More Online Tools](#)



## 2007 Free File

The improved, expanded Free File Program opens for 95 million eligible taxpayers; fifth year of free tax preparation and e-file services.

## Taxpayers Have Until April 17 to File and Pay Taxes

This year, taxpayers have additional time beyond the traditional April 15 deadline.

## Telephone Excise Tax Refund

You can claim this new tax refund — just make sure what you're claiming is accurate.

## 1040 Central

1040 Central is your one-stop-shop for all of your filing season needs.

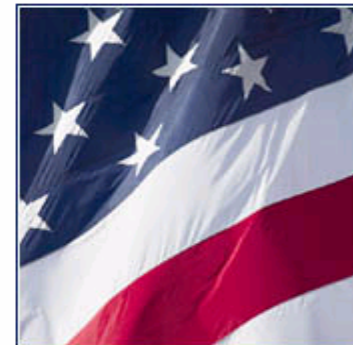
## Information About

- [Careers](#)
- [Newsroom](#)
- [Contracting Opportunities](#)
- [Tax Stats](#)
- [Frequently Asked Questions](#)
- [Taxpayer Advocate](#)

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<Select One>

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\*\*\*

You may be able to claim key deductions.

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[U.S. Treasury](#) | [Treasury Inspector General for Tax Administration](#)



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Internal Revenue Service  
United States Department of the Treasury

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## The Electronic IRS: File, Pay....and More



The number of electronic options available is increasing every year, helping to reduce your burden and improve the timeliness and accuracy of tax returns. Within IRS.gov, you can accomplish many things electronically through one single source. The Electronic IRS is a gateway to the many IRS electronic options available.

### For Individual Taxpayers...

- [E-file your 2005 tax return thru October 16th](#)
- [Electronic Filing Options](#)
- [Pay Electronically using EFTPS, Electronic Funds Withdrawal or Credit Card](#)
- [Check on your refund with "Where's My Refund?"](#)
- [Calculate the appropriate withholding on your W-4](#)
- [Find out how to obtain Copies of Tax Returns](#)
- [Find an Authorized e-file Provider](#)
- [Obtain Forms and Publications](#)
- [Compute EITC Eligibility](#)
- [Determine your 2004 Earned Income - Online Option for Hurricane Victims](#)
- [Will You Owe Alternative Minimum Tax? \(AMT\) Assistant](#)

### For Large Business Taxpayers...

- [File business returns electronically](#)
- [Pay electronically using EFTPS, Electronic Funds Withdrawal or Credit Card](#)
- [Sign up for paying electronically using EFTPS](#)
- [File W-2s electronically](#)
- [Find out if you are required to file electronically](#)
- [Register for e-services](#)



# E-file

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## IRS e-file: Filing your taxes online was never easier!



This information is intended to help Individuals, Businesses, Tax Professionals, Charities and Nonprofits, and Software Developers find alternatives to filing paper returns.

**1040 IRS e-file Began January 12, 2007**

### **[e-file for Individual Taxpayers](#)**

File your 2006 income tax return electronically! And, be sure to check out [Free File](#) your link to free online filing which began on January 16, 2007.

### **[e-file for Tax Professionals](#)**

IRS *e-file* information for tax professionals. Several online [e-services](#) products are available including the electronic IRS *e-file* application. Includes information on the new Modernized e-File ([MeF](#)) program for filing partnership returns electronically.

### **[e-file for Large and Mid-Size Corporations](#)**

Certain large and mid-size corporations are required to electronically file their Forms 1120 and 1120-S, while others may do so voluntarily. We've included information for corporations who prepare and transmit their own corporate returns and for those using the services of third-party tax professionals.

### **[Electronic Payment Options](#)**

Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, use a credit card or enroll in the U.S. Treasury's Electronic Federal Tax Payment System (EFTPS).

**EFTPS**



# Free File

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Free File Home - Your Link to Free Federal Online Filing



The Free File program is a free federal tax preparation and electronic filing program for eligible taxpayers developed through a partnership between the Internal Revenue Service (IRS) and the Free File Alliance LLC, a group of private sector tax software companies. Since Free File's debut in 2003, more than 15.4 million returns have been prepared and e-filed through the program.

Free File allows taxpayers with an Adjusted Gross Income (AGI) of \$52,000 or less in 2006 to e-file their federal tax returns for free. That means 70 percent of all taxpayers – 95 million taxpayers – can take advantage of the Free File program.

### [Free File: Getting Started...](#)

Some Important Changes for the Free File Program:

- Free File is a free service offered by companies for taxpayers with an Adjusted Gross Income (AGI) of \$52,000 or less.
- Before selecting a company link, review the tax software company's criteria to confirm that you meet their eligibility for preparing and e-filing your federal return for free.
- Fees for state tax returns may apply. Some companies offer free state tax return preparation and e-filing. Check company websites for more details.
- Some companies offer extensions for free.
- Some companies offer free e-filing of the Form 1040EZ. Telephone Service Tax



# Where's My Refund



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Where's My Refund?



You filed your tax return and you're expecting a refund. You have just one question and you want the answer now - *Where's My Refund?*

Whether you split your refund among several accounts, opted for direct deposit to one account or asked IRS to mail you a check, you can track your refund through this secure Web site. You can get refund information even if you filed just to request the telephone excise tax refund.

To get to your personal refund information, be ready to enter your:

- Social Security Number (or IRS Individual Taxpayer Identification Number)
- Filing status (Single, Married Filing Joint Return, Married Filing Separate Return, Head of Household, or Qualifying Widow(er))
- Exact refund amount shown on your return

If you don't receive your refund within 28 days from the original IRS mailing date shown on *Where's My Refund?*, you can start a refund trace online.

If *Where's My Refund?* shows that IRS was unable to deliver your refund, you can change your address online.

*Where's My Refund?* will prompt you when these features are available for your situation.

Okay now, [Where's My Refund?](#)

# Refund Status



Internal Revenue Service  
United States Department of the Treasury

[Home](#)

[Get Refund Status](#)

[Refund Help](#)

## Refund Status

### Get Refund Status

Please enter your Social Security Number, your Filing Status and the amount as shown on your tax return.

\*See our [Privacy Notice](#) regarding our request for your personal information.

#### Social Security Number

or IRS Individual Taxpayer Identification  
Number [shown on your tax return.](#)

 -  - 

#### Filing Status

Please select the Filing Status  
[shown on your tax return.](#)

- Single
- Married-Filing Joint Return
- Married-Filing Separate Return
- Head of Household
- Qualifying Widow(er)

#### Refund Amount

You must enter the exact whole dollar amount  
[shown on your tax return.](#) Providing the exact whole dollar  
amount is essential to receiving the correct response.


\$

 **Note:** For security reasons, we recommend that you close your browser after you have finished accessing your refund status.

[IRS Privacy Policy](#)

# More Online Tools

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## More Online Tools

These are some of the most popular online tools on IRS.gov. These tools are designed to provide easy, self-service options for many of your tax related tasks.

### [Sales Tax Deduction Calculator](#)

The Sales Tax Deduction Calculator can help you determine the amount of optional state and local sales tax you can claim on Schedule A of Form 1040.

### [IRS Withholding Calculator](#)

If you are an employee, are you sure the amount of income tax you have withheld from your pay isn't too high or too low? The IRS Withholding Calculator can help you find out.

### [Find an Authorized e-file Provider \(for Individuals\)](#)

Search for an Authorized *e-file* Provider in your area who can electronically file your tax return.

### [Online Payment Agreement](#)

The Online Payment Agreement (OPA) allows eligible individuals to apply for an installment agreement to pay off their tax liability. To qualify, you must have your bill from the IRS and have filed all required tax returns. You must owe less than \$25,000 and be able to pay the entire liability within 60 months.

### [EITC Assistant - Available in English and Spanish](#)

Find out if you are eligible for the Earned Income Tax Credit (EITC) by answering some questions and providing basic income information.

### **EFTPS\***

[Electronic Federal Tax Payment System](#) (EFTPS) is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically - on-line or by phone 24/7.

# Sales Tax Deduction Calculator

Home | Contact IRS | About IRS | Site Map | Español | Help

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS | **BUSINESSES** | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

[Employees](#) | [Farmers](#) | [International Taxpayers](#) | [Military](#) | [Parents](#) | [Self-Employed](#) | [Seniors & Retirees](#) | [Students](#)

## Sales Tax Deduction Calculator

**Individuals Topics**

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

**IRS Resources**

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

If you file a Form 1040, and itemize deductions on Schedule A, you have the option of claiming either state and local *income* taxes or state and local *sales* taxes. (You can't claim both.) If you saved your receipts throughout the year, you can add up the total amount of sales taxes you actually paid and claim that amount.

If you didn't save all your receipts, you can still choose to claim state and local sales taxes. You *could* fill out the worksheet and use the optional general sales tax tables in [Publication 600, State and Local General Sales Taxes](#) (for 2006 tax returns) or [2005 Instructions for Schedules A & B \(Form 1040\)](#) (for 2005 tax returns) – but why not take the **easy route** and use the Sales Tax Deduction Calculator!

**Using the Sales Tax Deduction Calculator**

To figure the amount of optional general sales tax you are eligible to claim, just answer a few online questions and the system does the rest. First select either 2006 or 2005. Then, using your ZIP Code and just a few entries from your draft Form 1040, the Sales Tax Deduction Calculator will automatically figure the amount of state and local sales tax you can claim. You will see the results from your entries immediately on your computer screen. Even if state and local sales tax rates changed during the year (e.g., due to changes in state and local rates or because you moved your personal residence), the Sales Tax Deduction Calculator can handle it.

Your entries are anonymous and the information is collected solely to allow you to determine your total allowable deduction. All entries are erased when you exit or start over. See the "IRS Privacy Policy" below for more information.

Ready to start? [Continue to the Sales Tax Deduction Calculator.](#)

**Additional Resources:**

# Online Payment Agreement

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) | [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Online Payment Agreement (OPA) Application

Paying your taxes in full and on time avoids unnecessary penalties and interest. However, if you cannot pay your taxes in full, you may request a payment agreement.

This application will allow you or your authorized representative (Power of Attorney) to self qualify, apply for an installment agreement, and receive immediate notification of approval. There may be times when you will need to mail in paperwork or speak with us before we can determine your eligibility for an installment agreement. If that is the case, the OPA application will give you an address or a toll-free phone number to reach us.

**NOTE: The OPA uses the terms installment agreement and payment agreement/plan interchangeably.**

For security purposes, you will automatically be logged out of OPA after 20 minutes of inactivity per page. Please be sure to gather all the necessary information so that you are not automatically logged out of OPA before completing the required information. If you have difficulty entering the data required, please call the IRS at the number listed under "When should I call the toll-free number."

**Important: DO NOT use the back button** in your browser window when making an Online Payment Agreement. If you use the back button you will lose any data you have entered and will need to start the agreement process over.

[Enter Online Payment Agreement Application \(for taxpayers\).](#)

[Enter Online Payment Agreement Application \(for Authorized Power of Attorney\).](#)



# AMT Assistant

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

[Corporations](#) | [International Businesses](#) | [Partnerships](#) | [Small Business/Self-Employed](#)

## Small Business/Self-Employed

- [Farmers](#)
- [Industries/Professions](#)
- [International Taxpayers](#)

## Small Business/Self-Employed Topics

- [Find it Fast!](#)
- [Small Business Events](#)
- [Small Business Products](#)
- [Online Classroom](#)
- [Partners & Stakeholders](#)
- [Join Mailing List](#)
- [Self-Employed Individuals](#)
- [State Links](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)

## Alternative Minimum Tax (AMT) Assistant for Individuals

Every year taxpayers need to consider whether they will have to pay the Alternative Minimum Tax (AMT). The AMT Assistant is intended to provide a simple test for taxpayers who fill out their tax returns without using software to determine whether they may be subject to the AMT.

The AMT Assistant is an electronic version of the AMT Worksheet in the 1040 Instructions, called the "Worksheet to See if You Should Fill in Form 6251 - Line 45."

### Using the AMT Assistant

The AMT Assistant is easy to use. You just answer a few simple questions about entries on your draft 1040 and the system does the rest. You will see the results immediately on your computer screen. Based on your entries, the results will tell you that either you do not owe the AMT or that you must go further and complete Form 6251 to find out if you owe the AMT.

Your entries are anonymous and the information will be used only for the purpose of determining your eligibility. All entries are erased when you exit or start over. See the "[IRS Privacy Policy](#)" for more information.

The Assistant can be used by individuals, tax practitioners and community or public service organizations.

[Tax Year 2006 AMT Assistant](#)

[Tax Year 2005 AMT Assistant](#)

Tax Year 2006 Additional Resources:

# Forms and Publications



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS BUSINESSSES CHARITIES & NON-PROFITS GOVERNMENT ENTITIES TAX PROFESSIONALS RETIREMENT PLANS COMMUNITY TAX EXEMPT BOND COMMUNITY

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Forms and Publications



Welcome to the forms and publications resource page, the official source of IRS tax products. The links below provide methods to access and acquire both electronic and print media. Additionally, the **Search** function above provides basic and advanced search capabilities for published products available on IRS.gov.

### Download forms and publications by:

- [Form and Instruction number](#)
- [Publication number](#)
- [Topical index](#)
- [Date posted on IRS.gov](#)
- [Previous years](#)
- [Alternative media formats](#)
- [Directory list of filenames](#)

### View online:

- [Tax publications](#)
- [Instructions for tax forms](#)
- [Topical index to forms and publications](#)

### Order:

- [Forms and publications by U.S. mail](#)

### [What's Hot in forms and publications](#)

#### Information about:

- [Extension forms](#)
- [Community based outlet programs](#)
- [Forms by fax](#)
- [Viewing and printing forms](#)
- [File formats](#)
- [Fill-in forms](#)
- ["Information only" forms](#)
- [Commenting on forms and publications](#)

#### Related web sites:

- [State tax forms](#)
- [FedForms.gov](#)

# Compliance and Enforcement



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## Compliance & Enforcement Topics

- [Criminal Investigation](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Compliance & Enforcement

### [Criminal Enforcement](#)

In support of the overall IRS Mission, Criminal Investigation serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

### [Tax Fraud Alerts](#)

Seek expert advice before you subscribe to any scheme that offers instant wealth or exemption from your obligation as a United States Citizen to pay taxes. Buying into a tax evasion scheme can be very costly.

### [Compliance & Enforcement News](#)

A collection of recent news releases, statements and other items related to IRS compliance and enforcement efforts.


### [Withholding Compliance Questions & Answers](#)

Withholding Compliance Qs&As related to W-4 Forms.



# Private Letter Ruling

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

**INDIVIDUALS** **BUSINESSES** **CHARITIES & NON-PROFITS** **GOVERNMENT ENTITIES** **TAX PROFESSIONALS** **RETIREMENT PLANS COMMUNITY** **TAX EXEMPT BOND COMMUNITY**

**IRS Resources**

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

**Frequently Asked Tax Questions And Answers**

**Keyword: Letter Ruling**

**1.4 IRS Procedures: Code, Revenue Procedures, Regulations, Letter Rulings**

**How would I obtain a private letter ruling?**

The procedure for obtaining a letter ruling are published annually in the first revenue procedure of each calendar year. The current procedures are in [Internal Revenue Bulletin 2007-01](#), which can be found in Internal Revenue Bulletin 2007-1. The Revenue Procedure and the Internal Revenue Bulletin can be downloaded from the electronic reading room on the [IRS Freedom of Information](#) website.

A request for a letter ruling including the applicable user fee, should be submitted to:

Ruling Request Submission  
Internal Revenue Service  
Attn: CC: PA:LPD:DRU  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

[More Frequently Asked Tax Questions](#)

# Appeals Homepage

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

[Employees](#)

[Farmers](#)

[International Taxpayers](#)

[Military](#)

[Parents](#)

[Self-Employed](#)

[Seniors & Retirees](#)

[Students](#)

## Individuals Topics

- [Abusive Tax Shelters](#)
- [Appeal a Tax Dispute](#)
- [Taxpayer Rights](#)
- [Tax Exempt Bond](#)
- [Your IRS Notice](#)
- [Qualify for EITC?](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Appeals... Resolving Tax Disputes



### What Can Appeals Do for You?

The Appeals mission is to settle tax disagreements without having to go to Court and a formal trial. Appeals is here to assist you if you don't agree with a tax decision. The Office of Appeals is independent of any other IRS office and provides a venue where disagreements concerning the application of tax law can be resolved on a fair and impartial basis.

### Is Appeals the Place for You?

Appeals resolves over 100,000 cases per year.

### Are You Ready to Request an Appeals Conference or Hearing?

You can identify and explain the issues in dispute.

### Preparing a Request for Appeals

You're ready to file a protest. Here's the information you will need.

### What Can You Expect from Appeals?

Appeals will take a fresh look at your case and make a fair and impartial decision.

### Appeals Online Self-Help Tools

These tools deal with some of the most frequently encountered situations - the

### • [Examination](#)

Appealing Examination Issues

### • [Collection](#)

Appealing Collection Issues

### • [Letters and Notices Offering an Appeal](#)

Brief description of letters and notices taxpayers receive.

### • [Publications and Forms About Your Appeal Rights](#)

A list of published resources about the appeal processes and your rights.

### • [Alternative Dispute Resolution](#)

# How to Contact Us

Home | **Contact IRS** | About IRS | Site Map | Español | Help

Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

## How to Contact the IRS

### IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

### Call Us With Your Tax Questions

During tax season, live assistance is available from 7:00 a.m. to 10:00 p.m. (local time) weekdays. There is also 24 hour recorded assistance line for your convenience.

### Contact Your Local IRS Office

IRS Taxpayer Assistance Centers for when you believe your issue is best handled face-to-face. Hours of service and other local information is provided on a per state basis. For information on where to send all written correspondence, please click on "Where To File" under IRS Resources on this page.

### Contact Us for Status of Your Refund

Want to check on the status of your refund? You can check online with the Where's My Refund application, or call 1-800-829-4477. (Please wait at least four weeks before calling.)

### Where to File Addresses

Tax return filing addresses for businesses, tax professionals and individual taxpayers for use during calendar year 2006.

### Contact Your Taxpayer Advocate

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship/economic burden as a result of the administration of the tax laws, contact the Taxpayer Advocate Service. Here's how.

### How Do You Report Suspected Tax Fraud Activity?

If you have information about an individual or company you suspect is not complying with the tax law, report this activity.

### Contact the IRS.gov Web Site Help Desk

If you need help finding something on the site, understanding our different file formats, printing files you've downloaded, installing or using the tax products CD-ROM, or any similar technical problem, here is the place to seek assistance.

# Telephone Assistance

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Telephone Assistance

### Live Telephone Assistance

Monday – Friday, 7:00 a.m. – 10:00 p.m. your local time (Alaska & Hawaii follow Pacific Time). When calling, you may ask questions to help you prepare your tax return, or ask about a notice you have received.

### Telephone Assistance for Individuals

Toll-Free, 1-800-829-1040.

### Telephone Assistance for Businesses

Toll-Free, 1-800-829-4933.

### Telephone Assistance for Exempt Organizations, Retirement Plan Administrators, and Government Entities

Toll-Free, 1-877-829-5500.

### Telephone Assistance for people with hearing impairments

Toll-Free 1-800-829-4059 (TDD). For further information, see [Tax Topic 102](#).

### Telephone Assistance for people who live outside the United States

Hours of availability vary by location. Please see our [International Services](#) page.

### Face-to-Face Assistance

In certain areas, IRS also has [local offices](#) you may visit to receive assistance.



# Taxpayer Advocate



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## Taxpayer Advocacy Topics

- [Contact Your Advocate](#)
- [LITC Grant Applications!](#)
- [Low Income Tax Clinics](#)
- [NTA ABA Keynote Address](#)
- [Taxpayer Advocacy Panel](#)
- [NTA Testimony](#)
- [Report a Systemic Problem](#)
- [Annual Report to Congress](#)
- [More Topics ...](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Taxpayer Advocate Service

### [HAVE A TAX PROBLEM? ....NEED HELP?](#)

As an independent organization within the IRS we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

### [WHO MAY USE THE TAXPAYER ADVOCATE SERVICE?](#)

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship/economic burden as a result of the administration of the tax laws, contact the Taxpayer Advocate Service.

### [CONTACT YOUR TAXPAYER ADVOCATE!](#)

Information for contacting your Taxpayer Advocate Service.

### [WHAT CAN I EXPECT FROM THE TAXPAYER ADVOCATE?](#)

Your assigned Case Advocate will listen to your point of view and will work with you to address your concerns.

### [WHAT INFORMATION SHOULD I PROVIDE TO THE TAXPAYER ADVOCATE?](#)

Important information you should provide your Taxpayer Advocate.

### [WHAT IS SYSTEMIC ADVOCACY?](#)

The Taxpayer Advocate Service not only helps individual and business taxpayers settle disputes with the IRS, but also tries to repair the larger, systemic flaws that cause trouble for taxpayers and IRS employees alike.

# Local IRS Contacts

## IRS Resources

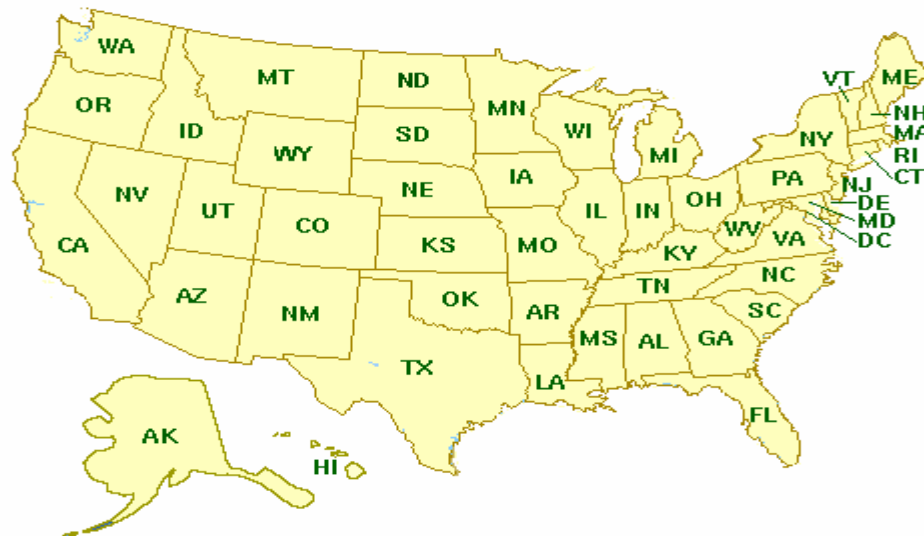
- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Contact My Local Office

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

- To **view a list** of all Taxpayer Assistance Centers in your state, click on the map or state links below.
- To **search** for the Taxpayer Assistance Center closest to you, enter your 5-digit ZIP Code into the [Office Locator - Walk-In Site Search](#). **NOTE:** The maximum search distance available in the Office Locator is 100 miles. If a Taxpayer Assistance Center is not within 100 miles of the ZIP Code you entered, use the map or state links below to locate the office closest to you.

Click on your state or the international link below.



# State Taxpayer Assistance Centers

City	Street Address	Days/Hours of Service	Telephone *
Bellevue	520 112th Ave. N.E. Bellevue, WA 98004	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <b>**Effec. 6/19-6/22 (Closed for lunch 12:00 noon - 1:00 p.m.)**</b>  <a href="#">Services Provided</a>	(425) 468-6036
Bellingham	114 W. Magnolia Bellingham, WA 98225	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <b>**Effec. 6/19 - 7/5 (Closed for lunch 12:00 noon - 1:00 p.m.)**</b>  <a href="#">Services Provided</a>	(360) 752-4361
Everett	3020 Rucker Ave. Everett, WA 98201	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <b>**Effec. 6/30 - 7/3 (Closed for lunch 12:00 noon - 1:00 p.m.)**</b>  <a href="#">Services Provided</a>	(425) 304-6811
Kennewick	8911 W. Grandridge Blvd. Kennewick, WA 99336	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <b>**Effec. 6/22, 6/23 &amp; 6/26 (Closed for lunch 11:30 a.m. - 12:30 p.m.)**</b>  <a href="#">Services Provided</a>	(509) 376-0705
Olympia	404 Legion Way SE Olympia, WA 98501	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <a href="#">Services Provided</a>	(360) 570-5410
Seattle	915 Second Ave. Seattle, WA 98174	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <a href="#">Services Provided</a>	(206) 220-6015
Silverdale	9833 Poplars Ave. Silverdale, WA 98280	Monday-Friday - 8:30 a.m.- 4:30 p.m.  <a href="#">Services Provided</a>	(360) 698-5000



# Contact IRS Internationally

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Contact My Local Office Internationally

### International Services:

If you are a taxpayer who lives outside the United States, the IRS has full-time permanent staff in 4 U.S. embassies and consulates. These offices have tax forms and publications, can help you with account problems, and answer your questions about notices and bills. You can reach these offices at the following telephone numbers, which include country or city codes if you are outside the local dialing area.


If you are calling about an e-file issue and it is not account related, please contact the e-help Austin at 512-416-7750. Assistors are available from 7:00 a.m. to 6:00 p.m. Central time, Monday through Friday.

City	Address	Phone/FAX
<b>Frankfurt</b>	IRS U. S. Consulate Frankfurt Geissener Str. 30 60435 Frankfurt am Main	Tel: [49] (69) 7535-3834 FAX: [49] (69) 7535-3803 Phone service: M-F 9:00 a.m. - 3:00 p.m. CET
<b>London</b>	United States Embassy/IRS 24/31 Grosvenor Square London W1A 1AE UK	Walk-In assistance 9:00 a.m.- 4:00 p.m. (Tuesday through Thursday)  Tel: [44] (207)894-0476 (9 a.m. to Noon, Monday through Friday) FAX: +44-207-495-4224
<b>Paris</b>	United States Embassy/IRS Box E-414, 2 Avenue Gabriel, 75382 Paris Cedex 08, France Physical address:	Walk-In assistance 9:00 a.m.- noon Phone service: M-F 1:30 p.m. - 3:30 p.m. Tel: [33] (1) 4312-2555



# Reporting Suspicious Activity

Home | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)

 **Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms  **SEARCH**  
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## Criminal Enforcement Topics

- [Criminal Investigation](#)
- [More Topics ...](#)

---

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## How Do You Report Suspected Tax Fraud Activity?

If you suspect or know of an individual or company that is not complying with the tax laws, you may report this activity by completing [Form 3949-A](#). You may fill out Form 3949-A online, print it and mail it to:

Internal Revenue Service  
Fresno, CA 93888

If you do not wish to use Form 3949-A, you may send a letter to the address above. Please include the following information, if available:

- Name and address of the person you are reporting
- The taxpayer identification number (social security number for an individual or employer identification number for a business)
- A brief description of the alleged violation, including how you became aware of or obtained the information
- The years involved
- The estimated dollar amount of any unreported income
- Your name, address and daytime telephone number

Although you are not required to identify yourself, it is helpful to do so. Your identity can be kept confidential. You may also be entitled to a reward.

Frequently Asked Questions - [1.13 IRS Procedures: Reporting Fraud](#)

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[Criminal Investigation \(CI\)](#)

# *Taxpayer Resources*

- News
- Statistics
- Research
- Scams/Identity Theft/Frivolous Arguments
- Disclosure
- Search IRS.gov

# IRS.gov Home Page

[Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## Most Requested Forms and Publications

1. [Form W-4](#)
2. [Form 1040](#)
3. [Form 1040-EZ](#)
4. [Form W-9](#)
5. [1040 Tax Table](#)

[More Forms and Publications](#)

## Online Tools

-  File, Pay... and More.
- [Where's My Refund?](#)  
It's quick, easy and secure
-  Take the free way.
-  Fast, Easy & More Accurate.

[More Online Tools](#)



## 2007 Free File

The improved, expanded Free File Program opens for 95 million eligible taxpayers; fifth year of free tax preparation and e-file services.

## Taxpayers Have Until April 17 to File and Pay Taxes

This year, taxpayers have additional time beyond the traditional April 15 deadline.

## Telephone Excise Tax Refund

You can claim this new tax refund — just make sure what you're claiming is accurate.

## 1040 Central

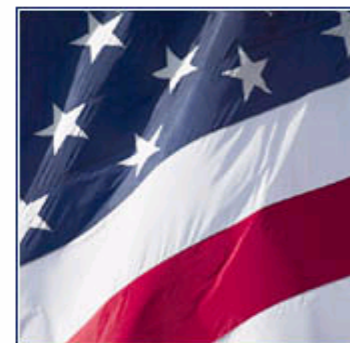
1040 Central is your one-stop-shop for all of your filing season needs.

## Information About

- [Careers](#)
- [Contracting Opportunities](#)
- [Frequently Asked Questions](#)
- [Newsroom](#)
- [Partners](#)
- [Taxpayer Advocate](#)

## I need to...

<Select One>



### ► Key Tax Laws Enacted Late

\*\*\*  
You may be able to claim key deductions.

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[U.S. Treasury](#) | [Treasury Inspector General for Tax Administration](#)



# Latest News

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Disaster Relief](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## Latest News

### [Purchasers of Ford Hybrids Still Qualify for Tax Credit](#)

IR-2007-22, Jan. 31, 2007 — The IRS announced that purchasers of qualified Ford Motor Company vehicles may continue to claim the Alternative Motor Vehicle Credit. Also, four qualifying 2008 Ford hybrid vehicles were announced.

### [Mistakes Abound on Telephone-Tax Refund Requests: IRS Offers Tips for Getting a Speedy Refund](#)

IR-2007-21, Jan. 31, 2007 — Taxpayers can improve their chances of correctly requesting and timely receiving the telephone tax refund by noting mistakes made by others and following IRS recommendations.

### [Taxpayer Advocacy Panel Members Selected](#)

IR-2007-20, Jan. 30, 2007 — Thirty-three new members will join 64 returning members on the committee, which provides direct taxpayer input to the IRS.

### [New State Sales Tax Calculator Debuts on IRS.gov](#)

IR-2007-19, Jan. 29, 2007 — The IRS is providing a new online tool to help individual taxpayers determine whether they might benefit by electing to deduct their state and local general sales taxes.

### [IRS.gov Offers Online Alternative Minimum Tax Assistance](#)

IR-2007-18, Jan. 26, 2007 — IRS announced that it has updated its online tool to help taxpayers determine whether they may owe the Alternative Minimum Tax (AMT).

### [Telephone Tax Refund Set for 2007](#)

IRS will stop collecting long-distance telephone tax; taxpayers can request refunds on next year's tax return.

### [Hybrid Cars and Alternative Motor Vehicles](#)

May 2006 — Information on hybrid cars, including the certified car models and the amount of the tax credit or deduction for each. Frequently updated.



# News Releases

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms    
[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Disaster Relief](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## News Releases for January 2007

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### [IRS.gov Offers Online Alternative Minimum Tax Assistance](#)

IR-2007-18, Jan. 26, 2007 — IRS announced that it has updated its online tool to help taxpayers determine whether they may owe the Alternative Minimum Tax (AMT).

### [Redesigned Form 940 Has Many Improvements for Tax Year 2006](#)

IR-2007-17, Jan. 26, 2007 — Check out the redesigned Form 940. It's easier than ever.

### [Some Telephone Tax Refund Requests May Be Too High; IRS Will Deny Improper Requests](#)

IR-2007-16, Jan. 25, 2007 — Most taxpayers are claiming the amount properly, but those requesting inflated amounts could have their refunds frozen, be audited or face investigation.



# Fact Sheets

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## Fact Sheets

### [Eligibility Rules Outlined for EITC](#)

FS-2007-13, February 2007 — Eligible taxpayers should claim the Earned Income Tax Credit; find out more about the eligibility requirements.

### [Tax Return Preparer Fraud](#)

FS-2007-12, January 2007 — Taxpayers should use caution when engaging professional tax return preparers and learn the warning signs of potential fraud.

### [Electronic Payment Options for 2007](#)

FS-2007-11, January 2007 — Taxpayers have a variety of electronic means to pay their taxes in 2007.

### [Deducting Travel, Entertainment and Gift Expenses](#)

FS-2007-10, January 2007 — In general, taxpayers may deduct ordinary and necessary business-related expenses.

### [Credit Available for Taxpayers Who Purchased or Leased Hybrid Vehicles In 2006](#)

FS-2007-9, January 2007 — Taxpayers who purchased or leased any of 44 different models of hybrid vehicles in 2006 may be entitled to a tax credit on their 2006 returns worth as much as \$3,150 for the most fuel-efficient models.

### [2007 IRS E-File](#)

FS-2007-8, January 2007 — Find out all the options available to taxpayers who file their returns electronically in 2007.

### [Tax Packages for the 2007 Filing Season](#)

FS-2007-7, January 2007 — Tax packages are in the mail.

### [Free Tax Help Available](#)

FS-2007-6, January 2007 — Taxpayers who need free assistance from the IRS have several options available to them.



# Statistics, Facts and Figures

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Keyword/Search Terms

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#) | [BUSINESSES](#) | [CHARITIES & NON-PROFITS](#) | [GOVERNMENT ENTITIES](#) | [TAX PROFESSIONALS](#) | [RETIREMENT PLANS COMMUNITY](#) | [TAX EXEMPT BOND COMMUNITY](#)

## Facts & Figures

### News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

### The Newsroom Topics

- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Disaster Relief](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

### IRS Resources

Highlights of IRS statistics available on this site:

[IRS Data Books](#): These contain files of data on collecting revenue, enforcing the law, assisting taxpayers, and managing the system. Each Data Book table is in its own file. Beginning with FY-2000, there is also a PDF file for each year's complete Data Book.

[Weekly Filing Stats and Taxpayer Usage Study](#): Files with data from individual income tax returns for each week of the filing season, going back to returns filed in 1998.

[Tax Stats Index](#): This has links to the Statistics of Income (SOI) collections in various groupings -- by IRS activity (Collection, Exam, etc.), by topic, or by SOI publication series.

[Projections](#): Files from various Projections publications or SOI Bulletins.

[Individual Tax Stats](#): Links to individual return data assembled in various ways. In some cases - such as county data, migration data, ZIP code data - the link shows an example of the files that can be ordered and the procedures for ordering data from SOI. Other links - such as state income data - contain links to published and/or unpublished SOI data.

[Statistics of Income Bulletins](#): These quarterly Bulletins contain articles and data releases on a wide variety of topics. Available issues go back to Winter 1997-98.



# Research Resources

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

INDIVIDUALS

BUSINESSES

CHARITIES & NON-PROFITS

GOVERNMENT ENTITIES

TAX PROFESSIONALS

RETIREMENT PLANS COMMUNITY

TAX EXEMPT BOND COMMUNITY

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [2007 EITC Press Kit](#)
- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

## IRS Resources

## IRS Guidance

### [IRS Guidance in Plain English](#)

This is a starting point for understanding some of the basic guidance issued by the IRS.

### [Internal Revenue Bulletins \(after June 2003\) \(after June 1995 - PDF only\)](#)

The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive rulings necessary to promote a uniform application of tax law. Issues after June 2003 are available in both HTML and PDF formats; earlier issues are in PDF only.

### [Advance Notices](#)

The IRS sometimes releases Rulings, Procedures and other technical items in advance of publishing them in the Internal Revenue Bulletin. The full text of these advance notices is available in PDF format. This list's filenames are based on the items' designations — for example, Announcement 2003-40 is "a-03-40," Notice 2003-30 is "n-03-30," Revenue Procedure 2003-50 is "rp-03-50" and Revenue Ruling 2003-60 is "rr-03-60."

### [Tax Regulations](#)

In addition to the regulations that interpret the tax laws, there are links to various technical resources.

### [Internal Revenue Code](#)

The codified collection of U.S. laws on income, estate and gift, employment and excise taxes, plus administrative and procedural provisions.

### [IRS Written Determinations](#)

Rulings or determinations issued by the IRS, including Technical Advice Memoranda and Chief Counsel Advice. Sorted by most recent publication number, the listing may also be sorted by Uniform Issue List codes.

### [Electronic Reading Room](#)





# Tax Scams

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



**Internal Revenue Service**  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Problem Alerts](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

## The Newsroom Topics

- [The Tax Gap](#)
- [Free File Press Kit](#)
- [2007 Radio PSAs](#)
- [Tax Tips 2007](#)
- [Fact Sheets](#)
- [Disaster Relief](#)
- [Armed Forces](#)
- [Tax Scams/Alerts](#)
- [More Topics ...](#)

IRS Resources

## Tax Scams/Consumer Alerts

### Tax Scams

Don't fall victim to tax scams. Remember that if it sounds too good to be true, it probably is. If you think you're being scammed, you can report suspected tax fraud activity by sending completed [Form 3949-A](#), Information Referral, to Internal Revenue Service, Fresno, CA 93888. You can download the form or call 1-800-829-3676 to order by mail.

Some of the common scams the IRS sees include:

- [The "Dirty Dozen"](#) — 12 Common Scams (IR-2006-25)
- [Employment Tax Schemes](#) (IR-2004-47)
- [Misuse of "Corporation Sole" Laws for Religious Organizations](#) (IR 2004-42)
- Offering to Help Obtain Tax Benefits — targets have included [military families](#) (IR-2003-63)
- Schemes involving Medical Professionals — [FS-2004-115](#) and [FS-2003-12](#)
- [Schemes Promoting Use of Disabled Access Credit](#) (IR-2002-17)
- [Home-Based Business Tax Avoidance Schemes](#) (IR-2002-13)
- [Slavery Reparation Scams](#) (IR-2002-08) and [court cases](#) involving such scams (FS-2002-08)

### Related Items:



# *Frivolous Tax Arguments*

## **THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS**

**NOVEMBER 30, 2006**

<b>I. FRIVOLOUS TAX ARGUMENTS IN GENERAL .....</b>	<b>1</b>
<b>A. The Voluntary Nature of the Federal Income Tax System.....</b>	<b>1</b>
1. Contention: The filing of a tax return is voluntary.....	1
2. Contention: Payment of tax is voluntary. ....	2
3. Contention: Taxpayers can reduce their federal income tax liability by filing a “zero return.” .....	5
4. Contention: The IRS must prepare federal tax returns for a person who fails to file. ....	7
5. Contention: Compliance with an administrative summons issued by the IRS is voluntary. ....	8
<b>B. The Meaning of Income: Taxable Income and Gross Income .....</b>	<b>10</b>
1. Contention: Wages, tips, and other compensation received for personal services are not income. ....	10
2. Contention: Only foreign-source income is taxable. ....	14
3. Contention: Federal Reserve Notes are not income.....	17
<b>C. The Meaning of Certain Terms Used in the Internal Revenue Code.....</b>	<b>18</b>
1. Contention: Taxpayer is not a “citizen” of the United States, thus not subject to the federal income tax laws. ....	18

# Identity Theft

## Identity and Financial Theft Scams

The IRS has issued several recent consumer warnings on the fraudulent use of the IRS name or logo by scamsters trying to gain access to consumers' financial information in order to steal their identity and assets. Scamsters will use the regular mail, telephone, fax or e-mail to set up their victims. When identity theft takes place over the Internet (e-mail), it is called [phishing](#).

*Bogus E-mail, Web site* — In [IR-2005-136](#), the IRS warned of an e-mail-based scheme that sent recipients to a phony site that mimicked an IRS.gov page in an attempt to trick recipients into revealing their Social Security number and credit card account and PIN numbers. [Nov. 30, 2005]

*Non-resident Aliens with U.S. Income* — Using fictitious correspondence and an altered IRS Form W-8BEN, this scheme tries to get personal and financial data from foreign nationals. [IR-2004-104](#) [Aug. 3, 2004] and [IR-2004-75](#) [June 1, 2004] have details.

*Bogus E-mail, Web site* — In [IR-2004-60](#), the Treasury Department and the IRS warned of an e-mail-based scheme that attempts to trick recipients into revealing personal information such as social security numbers, driver's license information and bank and credit card numbers. [April 30, 2004]

*Phony Bank Scam* — A 2002 scam used phony bank correspondence and IRS forms to trick unwary customers into disclosing their personal and financial information to the scam promoters. The information was used to steal the customer's identity and bank account deposits, run up charges on credit cards, apply for loans, services or benefits in the customer's name, file fraudulent tax returns and more. The phony IRS forms used in this scam were labeled W-9095, W-8BEN or W-8888. [IR-2002-55](#) has more details.

Report instances of this fraud to the [Treasury Inspector General for Tax Administration](#) at 1-800-366-4484.

The Comptroller of the Currency issued Alerts 2002-3 and 2002-6, warning of this identity theft scam and including copies of phony bank correspondence and the phony W-9095. These are on the [2002 Alerts page](#) of the Comptroller's Web site.

Learn more about [identity theft](#).

# Freedom of Information Act

[Home](#) | [Contact IRS](#) | [About IRS](#) | [Site Map](#) | [Español](#) | [Help](#)



Internal Revenue Service  
United States Department of the Treasury

Keyword/Search Terms

SEARCH

[Advanced Search](#) [Search Tips](#)

[INDIVIDUALS](#)

[BUSINESSES](#)

[CHARITIES & NON-PROFITS](#)

[GOVERNMENT ENTITIES](#)

[TAX PROFESSIONALS](#)

[RETIREMENT PLANS COMMUNITY](#)

[TAX EXEMPT BOND COMMUNITY](#)

## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## IRS Freedom of Information

**NOTE:** *The Freedom of Information Reading Room located at 1111 Constitution Avenue NW, Washington, DC 20224 reopens Tuesday, January 2, 2007 after an extended period of closure due to repair work required by flooding damage to the IRS Headquarters building.*

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. Each state has its own public access laws which should be consulted for access to state and local records.

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, and
- Responding to written requests for agency records not available in the Reading Room. [IRS Disclosure Offices](#) receive and process these requests within timeframes set by law. See the [IRS FOIA Guide](#) for more detailed information.

## [Electronic Reading Room](#)

### [IRS Organization](#)

### FOIA Documents

- [Policy Statement 11-13](#)
- [FOIA Annual Reports](#)

### Guidance Accessing Info

- [IRS FOIA Guide](#)
- [How to Write Your Request](#)
- [Example FOIA Letter](#)
- [Additional Options](#)
- [Proof of Identity and Right to Access](#)
- [Fee Schedule](#)
- [IRS Disclosure Offices](#)
- [CAF Client Listing Request](#)

### Applicable Law



# More Disclosure

## Additional Ways to Access Records

Many IRS records are available for sale from the [Government Printing Office](#), or are available through established agency procedures. Routine requests are most efficiently processed through those procedures. Refer to the chart below for information on obtaining tax records or the [Electronic Reading Room](#) for publicly available records.

<b>To obtain a copy of a tax return, a written request is required:</b>	A fee of \$39.00 is charged for each copy of a return as originally filed. Send completed <a href="#">Form 4506</a> to the address provided on the form. [Note: a transcript of a tax account is provided free of charge and may be accepted in lieu of an original return.] <i>By phone:</i> Obtain a copy of <a href="#">Form 4506</a> by calling the IRS Forms hotline at (800) 829-3676.
<b>Transcript of account:</b>	Contact Taxpayer Service at (800) 829-1040 for individual taxpayer returns; at (800) 829-4933 for business taxpayers returns, or file <a href="#">Form 4506-T</a> .
<b>Tax-exempt or political organization returns:</b>	<i>By phone:</i> Contact the Tax Exempt/Government Entities Hotline at (877) 829-5500, or send completed <a href="#">Form 4506-A</a> to the address printed on the form. <i>Online:</i> Forms 990 are available online through <a href="#">Guidestar</a> , a privately funded database of nonprofit organizations. Some Employee Plan information is available online through private research services (e.g., <a href="#">FreeERISA.com</a> ).
<b>Tax forms and publications:</b>	<i>Online:</i> <a href="#">Forms and Publications</a> page <i>Phone:</i> Contact the IRS Forms Hotline at (800) 829-3676
<b>For tax account &amp; technical tax law questions:</b>	Individuals and businesses: Call Taxpayer Service at (800) 829-1040. Employee plans, tax-exempt, or political organizations: Contact the Tax Exempt/Government Entities hotline at (877) 829-5500. Useful information online: <a href="#">Frequently Asked Questions</a>
<b>Tax Court cases are not IRS records:</b>	Copies are available by writing to: <a href="#">U.S. Tax Court</a> , 400 Second Street, NW, Washington, DC 20217. <i>Online:</i> Available through public legal research or library services. Opinions issued since 01/01/1999 can be retrieved from the Tax Court's <a href="#">Opinions Search</a> page.
<b>The Internal Revenue Code is not an IRS record:</b>	An online version of the official copy of the <a href="#">IRC released by Congress</a> can be accessed via the <a href="#">Tax Code, Regulations and Official Guidance</a> page.

If you do need to make a FOIA request to obtain the records you seek, please refer to the links under [Guidance Accessing Info](#) on this page.

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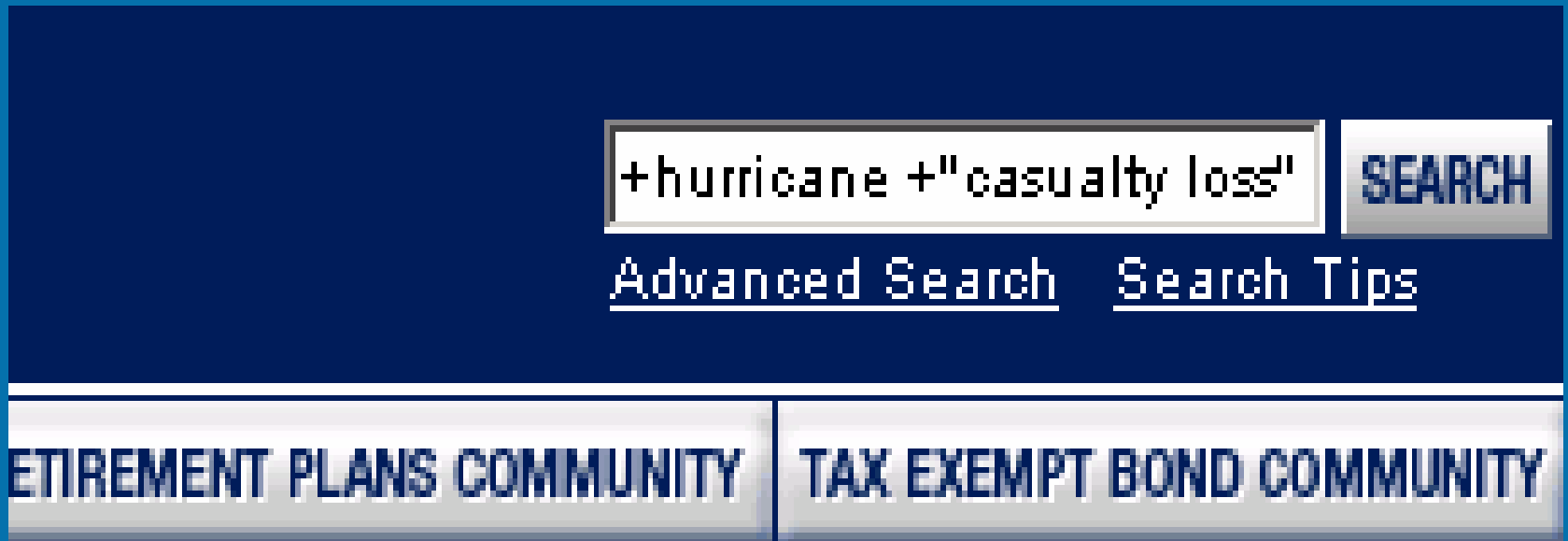
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... personal-use property, determine your **loss** from a **casualty** by first figuring the decrease ... receive. The result is your **loss** from the **casualty**. For more information 17 Jan 06  
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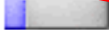
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... damage to your property from any sudden, unexpected, and unusual event such as a flood, **hurricane**, tornado, fire, earthquake or even volcanic eruption. If your property is not completely destroyed ...  
<http://www.irs.gov/taxtopics/tc515.html> - 19.4KB  
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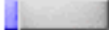
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... Issues Guidance to **Hurricane** Victims Claiming **Casualty Losses**; Safe ... IRS Issues Guidance to **Hurricane** Victims Claiming **Casualty Losses**; Safe ... issued guidance today to assist **Hurricane** Katrina, Rita and Wilma victims ...  
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[Casualty Loss and Hurricane Relief:30 sec](#) 16%   
... Loss and **Hurricane** Relief:30 sec Casualty ... sec **Casualty Loss** and **Hurricane** Relief:30 sec ANNCR ... sudden, unexpected event such as a **hurricane**, fire or flood may be tax ...  
<http://www.irs.gov/newsroom/article/0,,id=155293,00.html> - 11.1KB  
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Tax Topics - Topic 507 Casualty and Theft Losses Topic 507 - Casualty and Theft Losses If your property is destroyed, damaged, or stolen due to casualty or theft, you may be entitled to a tax deduction. A casualty ...  
<http://www.irs.gov/taxtopics/tc507.html> - 16.9KB  
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## [FAQs for Hurricane Victims](#)

... for Hurricane Victims FAQs ... FAQs for Hurricane Victims ... all business-related  
FAQs for hurricane victims. As additional FAQs are ...  
<http://www.irs.gov/businesses/small/article/0,,id=156144,00.html> - 166.4KB

12% 

12 Feb 07

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## [Instructions for Form 1139 \(08/2006\)](#)

... elect to use Form 1139 to deduct a public utility property disaster loss attributable to  
**Hurricane** Katrina in the 5th tax year preceding the year of the loss. The election ...  
<http://www.irs.gov/instructions/i1139/ar01.html> - 99.0KB

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... forum will review **casualty losses** and guidance outlined in Revenue Procedure  
2006-32, to assist hurricane victims claiming casualty and theft losses on their  
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7% 

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... forum will review **casualty losses** and guidance outlined in Revenue Procedure  
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*Questions?*

Thank You