

GUIDE TO **FREE TAX SERVICES**



For Tax Year 1997

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➤ Guide to Free Tax Services

Guide to Free Tax Services identifies the many IRS tax materials and services available to you, and how, when and where you can get them. Most materials and programs are free and most are available year-round through the IRS. Internet, telephone, and fax access of tax materials; filing options; tax publications; tax education and assistance programs; and tax tips are covered in this guide.

Publications 910 also lists telephone numbers for recorded tax information and for automated refund information and IRS mailing addresses.

Please read on to see which IRS tax services will help make your tax filing easier.

➤ Tax Information — Where To Get It

The Internal Revenue Service produces and provides publications, forms, and other tax materials and information to help taxpayers comply with the tax laws. In addition to getting this information over the telephone, through the mail, and at local IRS offices, it can be obtained electronically — via the Internet, through fax-on-demand, and on CD-ROM.

Electronic Tax Products

If you have access to a personal computer, you may download and print any of the 600 federal tax forms with instructions, approximately 100 tax publications, and other tax materials. Also for your convenience, request and receive forms by fax or get the IRS Federal Tax Forms CD-ROM of IRS forms and publications.

Internet

World Wide Web: www.irs.ustreas.gov
 FTP: [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)
 Telnet: [iris.irs.ustreas.gov](telnet://iris.irs.ustreas.gov)
 Modem: 703-321-8020

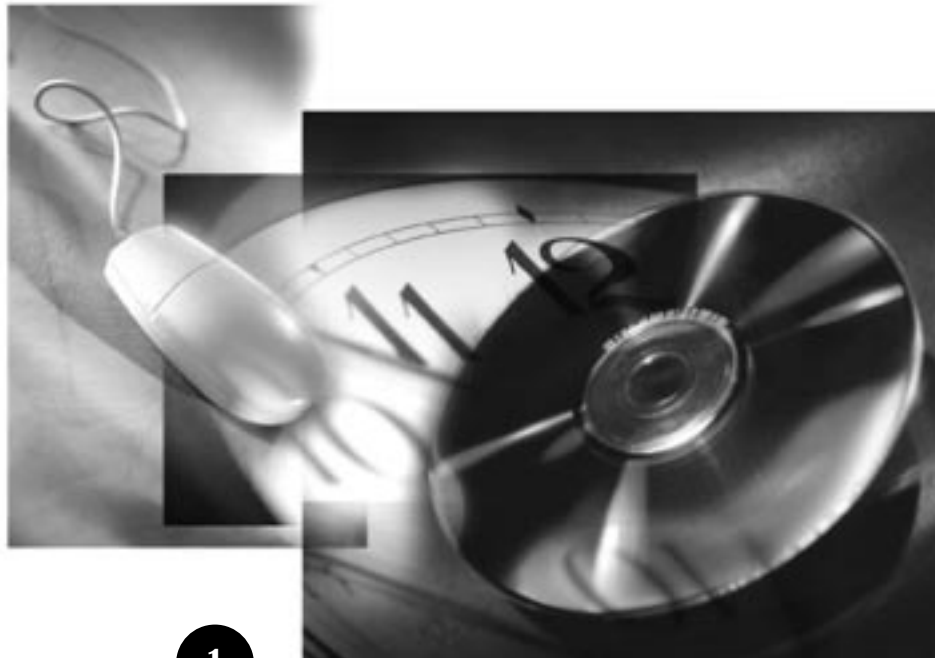
IRS Tax Fax

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

CD-ROM

An alternative to downloading files from the Internet is getting the IRS Federal Tax Forms CD-ROM. This CD contains over 2,000 tax materials, including prior year forms. **The cost of the CD is \$20.**

To order the CD-ROM, contact the Government Printing Office's (GPO) Superintendent of Documents at 202-512-1800 or go through GPO's World Wide Web site at: www.access.gpo.gov/su_docs.



TeleTax Recorded Tax Information & Automated Refund Information

TeleTax is the IRS toll-free telephone service that provides both recorded tax information and automated refund information.

Recorded Tax Information has nearly 150 recorded topics that provide basic tax information. You can listen to up-to-three topics on each call you make. A complete list of TeleTax topics follows. This touch-tone service is available 24 hours a day, 7 days a week. Select, by number, the topic you want to hear. Then call the appropriate telephone number listed below. **For the directory of topics, listen to topic 123.** Have paper and pencil handy to take notes.

Automated Refund Information allows you to check the status of your refund. Be sure to have a copy of your current tax return available since you will have to know the first Social Security number issued by the Social Security Administration (SSA) shown on your return, the filing status, and the **exact** whole dollar amount of your refund. Then call the appropriate phone number listed on this page and follow the recorded instructions. The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back. This touch-tone service is available Monday through Friday from 7:00 a.m. to 11:30 p.m. (Hours may vary in your area.)

TeleTax 1-800 Telephone Numbers

Use the following toll-free number for your area. Use a local city number if one is available.

Alabama 800-829-4477	Illinois Chicago, 312-886-9614 Elsewhere, 800-829-4477	Montana 800-829-4477	Puerto Rico 800-829-4477
Alaska 800-829-4477	Indiana Indianapolis, 317-377-0001 Elsewhere, 800-829-4477	Nebraska 800-829-4477	Rhode Island 800-829-4477
Arizona 800-829-4477	Iowa 800-829-4477	Nevada 800-829-4477	South Carolina 800-829-4477
Arkansas 800-829-4477	Kansas 800-829-4477	New Hampshire 800-829-4477	South Dakota 800-829-4477
California Oakland, 510-839-4245 Elsewhere, 800-829-4477	Kentucky 800-829-4477	New Jersey 800-829-4477	Tennessee Nashville, 615-781-5040 Elsewhere, 800-829-4477
Colorado Denver, 303-592-1118 Elsewhere, 800-829-4477	Louisiana 800-829-4477	New Mexico 800-829-4477	Texas Dallas, 214-767-1792 Houston, 713-541-3400 Elsewhere, 800-829-4477
Connecticut 800-829-4477	Maine 800-829-4477	New York Buffalo, 716-685-5533 Elsewhere, 800-829-4477	Utah 800-829-4477
Delaware 800-829-4477	Maryland Baltimore, 410-244-7306 Elsewhere, 800-829-4477	North Carolina 800-829-4477	Vermont 800-829-4477
District of Columbia 202-628-2929	Massachusetts Boston, 617-536-0709 Elsewhere, 800-829-4477	North Dakota 800-829-4477	Virginia Richmond, 804-783-1569 Elsewhere, 800-829-4477
Florida Jacksonville, 904-355-2000 Elsewhere, 800-829-4477	Michigan 800-829-4477	Ohio Cincinnati, 513-421-0329 Cleveland, 216-522-3037	Washington Seattle, 206-343-7221 Elsewhere, 800-829-4477
Georgia Atlanta, 404-331-6572 Elsewhere, 800-829-4477	Minnesota 800-829-4477	Oklahoma 800-829-4477	West Virginia 800-829-4477
Hawaii 800-829-4477	Mississippi 800-829-4477	Oregon Portland, 503-294-5363 Elsewhere, 800-829-4477	Wisconsin 800-829-4477
Idaho 800-829-4477	Missouri St. Louis, 314-241-4700 Elsewhere, 800-829-4477	Pennsylvania Philadelphia, 215-627-1040 Pittsburgh, 412-261-1040 Elsewhere, 800-829-4477	Wyoming 800-829-4477

TeleTax Topic Menu Numbers

Topic numbers are effective January 1, 1998

Menu #s Subject

IRS Help Available

- 101 IRS services - volunteer income tax assistance, toll-free telephone, walk-in assistance, and outreach programs
- 102 Tax assistance for individuals with disabilities and for the hearing-impaired
- 103 Small Business Tax Education Program (STEP) - tax help for small businesses
- 104 Problem Resolution Program (PRP) - help for problem situations
- 105 Public libraries - tax information materials and reproducible tax forms
- 151 Your appeal rights
- 152 Refunds - how long they should take
- 153 What to do if you have not filed your tax return (nonfilers)
- 154 Form W-2 - what to do if not received
- 155 Forms and publications - how to order
- 156 Copy of your tax return - how to get one
- 157 Change of address - how to notify the IRS
- 158 Ensuring proper credit of payments
- 911 Hardship assistance applications

Collection

- 201 The collection process
- 202 What to do if you can't pay your tax
- 203 Failure to pay child support and other federal obligations
- 204 Offers in compromise

Electronic Tax Administration

- 251 1040PC tax return
- 252 Electronic filing

Menu #s Subject

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- 254 How to choose a tax preparer
- 255 TeleFile

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- 301 When, where, and how to file
- 302 Highlights of tax changes
- 303 Checklist of common errors when preparing your tax return
- 304 Extensions of time to file your tax return
- 305 Recordkeeping
- 306 Penalty for underpayment of estimated tax
- 307 Backup withholding
- 308 Amended returns
- 309 Tax fraud - how to report
- 310 Power of attorney information
- 999 Local information

Filing Requirements, Filing Status, and Exemptions

- 351 Who must file
- 352 Which form - 1040, 1040A, or 1040EZ
- 353 What is your filing status
- 354 Dependents
- 355 Estimated tax
- 356 Decedents

Types of Income

- 401 Wages and salaries
- 402 Tips
- 403 Interest received
- 404 Dividends
- 405 Refunds of state and local taxes
- 406 Alimony received
- 407 Business income
- 408 Sole proprietorship
- 409 Capital gains and losses
- 410 Pensions and annuities
- 411 Pensions—The general rule and the simplified method
- 412 Lump-sum distributions
- 413 Rollovers from retirement plans
- 414 Rental income and expenses
- 415 Renting vacation property and renting to relatives

Menu #s Subject

- 416 Farming and fishing income
- 417 Earnings for clergy
- 418 Unemployment compensation
- 419 Gambling income and expenses
- 420 Bartering income
- 421 Scholarship and fellowship grants
- 422 Nontaxable income
- 423 Social Security and equivalent railroad retirement benefits
- 424 401(k) plans
- 425 Passive activities - losses and credits

Adjustments to Income

- 451 Individual Retirement Arrangements (IRAs)
- 452 Alimony paid
- 453 Bad debt deduction
- 454 Tax shelters
- 455 Moving expenses

Itemized Deductions

- 501 Should I itemize
- 502 Medical and dental expenses
- 503 Deductible taxes
- 504 Home mortgage points
- 505 Interest expense
- 506 Contributions
- 507 Casualty losses
- 508 Miscellaneous expenses
- 509 Business use of home
- 510 Business use of car
- 511 Business travel expenses
- 512 Business entertainment expenses
- 513 Educational expenses
- 514 Employee business expenses
- 515 Disaster area losses (including flood losses)

Tax Computation

- 551 Standard deduction
- 552 Tax and credits figured by IRS
- 553 Tax on a child's investment income
- 554 Self-employment tax
- 555 Five- or ten-year tax options for lump-sum distributions
- 556 Alternative minimum tax

Menu #s Subject

Tax Credits

- 601 Earned Income Tax Credit (EITC)
- 602 Child and dependent care credit
- 603 Credit for the elderly or the disabled
- 604 Advance Earned Income Tax Credit (AEITC)

IRS Notices and Letters

- 651 Notices - what to do
- 652 Notice of under-reported income - CP2000
- 653 IRS notices and bills and penalty and interest charges
- 654 Notice of change to return
- 655 We changed your account
- 656 CP11 Notice of change to return
- 657 We corrected your return - amount due IRS
- 658 We changed your account (refund)
- 659 CP12 We changed your return - you are due a refund
- 660 CP22A We changed your account

Basis of Assets, Depreciation, and Sale of Assets

- 701 Sale of your home - general
- 702 Sale of your home - how to report gain
- 703 Sale of your home - exclusion of gain, age 55 and over
- 704 Basis of assets
- 705 Depreciation
- 706 Installment sales

Employer Tax Information

- 751 Social Security and Medicare withholding rates
- 752 Form W-2 - where, when, and how to file
- 753 Form W-4 - employee's withholding allowance certificate
- 754 Form W-5 - earned income credit advance payment certificate
- 755 Employer Identification Number (EIN) - how to apply
- 756 Employment taxes for household employees

Menu #s Subject

- 757 Form 941 - deposit requirements
- 758 Form 941 - employer's quarterly federal tax return
- 759 Form 940/940-EZ - deposit requirements
- 760 Form 940/940-EZ - employer's annual federal income tax
- 762 Tips - withholding and reporting

Magnetic Media Filers - 1099 Series and Related Information Returns

(For electronic filing of individual returns, listen to Topic 252.)

- 801 Who must file magnetically
- 802 Applications, forms, and information
- 803 Waivers and extensions
- 804 Test files and combined federal and state filing
- 805 Electronic filing of information returns

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

- 851 Resident and nonresident aliens
- 852 Dual status alien
- 853 Foreign earned income exclusion - general
- 854 Foreign earned income exclusion - who qualifies
- 855 Foreign earned income exclusion - what qualifies
- 856 Foreign tax credit

Tax Information for Residents of Puerto Rico (in Spanish)

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

Menu #s Subject

Did You Know?

Recorded tax information is an IRS touch-tone service available 24 hours a day, 7 days a week?

Other TeleTax Topics in Spanish

- 951 IRS services - volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
- 952 Refunds - how long they should take
- 953 Forms and publications - how to order
- 954 Highlights of tax changes
- 955 Who must file
- 956 Which form to use
- 957 What is your filing status
- 958 Social Security and equivalent railroad retirement benefits
- 959 Earned Income Tax Credit (EITC)
- 960 Advance Earned Income Tax Credit (AEITC)
- 961 Alien tax clearance

Tax Publications

The IRS produces many free publications to help you fill out your tax return and to answer your tax questions.

All IRS publications and forms can be downloaded from the Internet or ordered at no charge by calling the IRS at 1-800-829-3676. You can also get forms faxed to you. See section IRS Tax Fax under **Electronic Tax Products**.

Tax Publications and Related Forms

You may want to get one or more of the publications listed below for information on a specific topic. Where the publication title may not be enough to describe the contents of the publication, there is a brief description. Forms and schedules related to the contents of each publication are shown after each listing.

Popular Publications

Pub 17, Your Federal Income Tax (For Individuals) — can help you prepare your individual tax return. This publication takes you step-by-step through each part of the return. It explains the tax laws in a way that will help you better understand your taxes so that you pay only as much as you owe and no more. **(Note to Practitioners only: There is a fee of \$10.00 for this publication.)**

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

Pub 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ) — explains federal tax laws that apply to sole proprietorships and statutory employees. **(Note to Practitioners only: There is a fee of \$6.50 for this publication.)**

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

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

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

Pub 1, Your Rights as a Taxpayer — explains your rights at each step in the tax process. To ensure that you always receive fair treatment in tax matters, you should know what your rights are.

Pub 1SP, Derechos del Contribuyente (Your Rights as a Taxpayer) — (Publication 1 in Spanish.)

Pub 3, Armed Forces' Tax Guide — gives information about the special tax situations of active members of the Armed Forces. This publication contains information on items that are included in and excluded from gross income, combat zone exclusion, alien status, dependency exemptions, sale of residence, itemized deductions, tax liability, extension of deadline, and filing returns. **ALSO CONTAINS BOSNIA PROVISIONS.**

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

Pub 4, Student's Guide to Federal Income Tax — explains the federal tax laws that are of particular interest to high school and college students. It describes student's responsibilities to pay taxes and file returns and explains how to file and get help, if needed.

Forms 1040 (Schedules C-EZ and SE), 1040EZ, 4070, W-2, W-4.

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

Pub 15A, Employer's Supplemental Tax Guide

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

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

Forms 1040, 1116, 2555, 2555-EZ.

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

Forms 940, 941SS, 943.

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

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

Pub 225, Farmer's Tax Guide — identifies the kind of farm income you must report and the different deductions you can take.

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

Pub 378, Fuel Tax Credits and Refunds — explains the credit or refund allowable for the federal excise taxes paid on certain fuels.

Forms 720, 4136, 8849.

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

Forms 2106, 2106EZ.

Pub 501, Exemptions, Standard Deduction, and Filing Information —

Forms 2120, 8332.

Pub 502, Medical and Dental Expenses — explains which medical and dental expenses are deductible, how to deduct them, and how to treat insurance reimbursements you may receive for medical care.

Form 1040 (Schedule A).

Pub 503, Child and Dependent Care Expenses — explains that you may be able to take a credit if you pay someone to care for your dependent who is under age 13, your disabled dependent, or your disabled spouse. For purposes of the credit, "disabled" refers to persons physically or mentally unable to care for themselves. Tax rules covering benefits paid under a dependent care assistance plan are also explained.

See Publication 926 for information on the employment taxes you may have to pay if you are a household employer.

Forms 1040A (Schedule 2), 2441.

Pub 504, Divorced or Separated Individuals — Form 8332.

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

Pub 508, Educational Expenses — identifies work-related educational expenses that may be deductible. Also discusses the exclusion for employer-provided educational assistance.

Forms 1040 (Schedule A), 2106, 2106EZ

Pub 509, Tax Calendars for 1998

Pub 510, Excise Taxes for 1998 — covers in detail the various federal excise taxes reported on Form 720. These include environmental taxes; facilities and service taxes on communications and air transportation; fuel taxes; manufacturers' taxes; vaccines; tax on heavy trucks, trailers, and tractors; luxury taxes; and tax on ship passengers. This publication briefly describes other excise taxes and which forms to use in reporting and paying the taxes.

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

Pub 513, Tax Information for Visitors to the United States — briefly reviews the general requirements of U.S. income tax rules for foreign

visitors who may have to file a U.S. income tax return during their visit. Most visitors who come to the United States are not allowed to work in this country. Check with the Immigration and Naturalization Service before taking a job.

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

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

Form 1116.

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

Forms 1001, 1042, 1042S, 1078, 4224, 8233, 8288, 8288-A, 8288-B, 8709, 8804, 8805, 8813, W-8.

Pub 516, U.S. Government and Civilian Employees Stationed Abroad

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

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

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

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

Pub 520, Scholarships and Fellowships — explains the tax rules that apply to U.S. citizens and resident aliens who study, teach, or conduct research in the United States or abroad under scholarship and fellowship grants.

Forms 1040A, 1040EZ.

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

Forms 3903, 3903F, 4782.

Pub 523, Selling Your Home — explains how to treat any gain or loss from the sale of your main home.

Forms 2119, 8828.

Pub 524, Credit for the Elderly or the Disabled — explains who qualifies for the credit and how to figure this credit.

Forms 1040 (Schedule R), 1040A (Schedule 3).

Pub 525, Taxable and Nontaxable Income

Pub 526, Charitable Contributions — describes organizations that are qualified to receive charitable contributions. It also describes contributions you can (and cannot) deduct and explains deduction limits.

Forms 1040 (Schedule A), 8283.

Pub 527, Residential Rental Property — explains rental income and expenses and how to report them on your return. This publication also defines other special rules that apply to rental activity.

Forms 1040 (Schedule E), 4562.

Pub 529, Miscellaneous Deductions — identifies expenses you may be able to take as miscellaneous deductions on Form 1040 (Schedule A), such as employee business expenses and expenses of producing income. This publication does not discuss other itemized deductions, such as those for charitable contributions, moving expenses, interest, taxes, or medical

and dental expenses.

Forms 1040 (Schedule A), 2106, 2106EZ

Pub 530, Tax Information for First-Time Home Owners —

Forms 1040 (Schedule A), 8396.

Pub 531, Reporting Tip Income —

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

Forms 4070, 4070A.

Pub 533, Self-Employment Tax —

explains how people who work for themselves figure and pay self-employment tax on their earned income. Self-employment tax consists of Social Security and Medicare taxes.

Form 1040 (Schedule SE).

Pub 534, Depreciating Property Placed in Service Before 1987

Form 4562.

Pub 535, Business Expenses —

discusses in detail common business expenses and explains what is and is not deductible.

Pub 536, Net Operating Losses

Forms 1045, 1138, 1139.

Pub 537, Installment Sales —

explains the tax treatment of property sales arrangements (called installment sales) which provide that part or all of the selling price be paid in a later year. If you finance the buyer's purchase of your property, instead of the buyer obtaining a loan or mortgage from a bank (or other lender), you probably have an installment sale.

Form 6252.

Pub 538, Accounting Periods and Methods

Pub 541, Partnerships

Form 1065 (Schedules K, K-1).

Pub 542, Corporations

Forms 1120, 1120-A.

Pub 544, Sales and Other

Dispositions of Assets — explains how to figure gain and loss on

various transactions, such as trading, selling, or exchanging an asset used in a trade or business. This publication defines capital and noncapital assets and the tax results of different types of gains and losses.

Forms 1040 (Schedule D), 4797, 8824.

Pub 547, Casualties, Disasters, and Thefts (Business and Non-Business)

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

Form 4684.

Pub 550, Investment Income and Expenses —

covers investment income such as interest and dividends, expenses related to investments, and sales and trades of investment property including capital gains and losses.

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

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

Pub 552, Recordkeeping for

Individuals — highlights and serves as a ready reference on general recordkeeping for individual income tax filing.

Pub 553, Highlights of 1997 Tax Changes

Pub 554, Older Americans' Tax Guide — is a guide of tax matters that may affect older Americans.

Pub 555, Community Property —

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

Pub 556, Examination of Returns, Appeal Rights, and Claims for Refund

Forms 1040X, 1120X.

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

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

Pub 559, Survivors, Executors, and Administrators —

provides helpful information for reporting and paying the proper federal income tax if you are responsible for settling a decedent's estate. This publication answers many questions that a spouse or other survivor faces when a person dies.

Forms 1040, 1041, 4810.

Pub 560, Retirement Plans for Small Business —

explains tax considerations relevant to retirement plans available to small businesses (including the self-employed). It covers the simplified employee pensions (SEPs), Keogh (H.R. 10), and SIMPLE retirement plans.

Forms 5305-SEP, 5305-SIMPLE, and 5500EZ.

Pub 561, Determining the Value of Donated Property —

defines fair market value and provides other guidance that may help you determine the value of property you donated to a qualified organization.

Form 8283.

Pub 564, Mutual Fund Distributions

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

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

Pub 570, Tax Guide for Individuals With Income from U.S. Possessions

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

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

Pub 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations — explains the rules that apply to tax-sheltered annuities offered by qualified employers to eligible employees. Rules discussed include those affecting the deferral limit, the exclusion allowance, and the limit on employer contributions.
Form 5330.

Pub 575, Pension and Annuity Income — explains how to report pension and annuity income from qualified plans. It also discusses the optional tax treatment you can choose to use for lump-sum distributions from pension, stock bonus, or profit-sharing plans, rollovers, and covers qualified retirement plans.
Forms 1040, 1040A, 1099-R, 4972.

Pub 583, Starting a Business and Keeping Records — provides basic federal tax information for people who are starting a business. It also provides information on keeping records and illustrates a recordkeeping system.

Pub 584, Nonbusiness Disaster, Casualty, and Theft Loss Workbook — contains worksheets for listing contents of your residence that were lost due to casualty or theft. It also includes schedules to help you determine item losses.

Pub 584SP, Registro de Pérdidas Personales Causadas por Hechos Fortuitos (Imprevistos) o Robos — (Publication 584 in Spanish.)

Pub 587, Business Use of Your Home (Including Use by Day-Care Providers) — explains rules for claiming deductions for business use of your home and what expenses may be deducted.

Pub 590, Individual Retirement Arrangements (IRAs) (Including SEP IRAs and SIMPLE IRAs) — explains the tax rules that apply to IRAs and the penalties for not following them. Rules discussed include those affecting contributions, deductions, transfers (including rollovers) and withdrawals. This publication also includes tax rules for Simplified Employee Pension (SEP) plans and Savings Incentive Match Plans for Employees (SIMPLE) plans.
Forms 1040, 1040A, 5329, 8606.

Pub 593, Tax Highlights for U.S. Citizens and Residents Going Abroad — provides a brief overview of various U.S. tax provisions that apply to U.S. citizens and resident aliens who live or work abroad and expect to receive income from foreign sources.

Pub 594, Understanding the Collection Process — defines your rights and duties as a taxpayer who owes federal taxes. This publication also explains how the IRS fulfills its legal obligation to collect these taxes.

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

Pub 595, Tax Highlights for Commercial Fishermen — is intended for sole proprietors who use Form 1040 (Schedules C or C-EZ) to report profit or loss from fishing. This publication does not cover corporations or partnerships.
Forms 1040 (Schedules C, C-EZ), 1099-MISC.

Pub 596, Earned Income Credit — explains who may receive the credit, how to figure and claim the credit, and how to receive advance payments of the credit.
Forms 1040, 1040A, Schedule EIC, EIC Worksheets, W-5.

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

Pub 597, Information on the United States-Canada Income Tax Treaty — reproduces the text of the United States-Canada income tax treaty and defines its key provisions. This publication also explains certain tax problems that may be encountered by United States residents who temporarily work in Canada.

Pub 598, Tax on Unrelated Business Income of Exempt Organizations — explains the tax provisions that apply to most tax-exempt organizations, and explains that the tax may apply if an organization regularly operates a trade or business that is not substantially related to its exempt purpose.
Form 990-T.

Pub 686, Certification for Reduced Tax Rates in Tax Treaty Countries — explains how U.S. citizens, residents,

and domestic corporations may certify to a foreign country that they are entitled to tax treaty benefits.

Pub 721, Tax Guide to U.S. Civil Service Retirement Benefits
Forms 1040, 1040A.

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

Pub 901, U.S. Tax Treaties — explains the reduced tax rates and exemptions from U.S. taxes provided under U.S. tax treaties with foreign countries. This publication provides helpful information for residents of those countries who receive income from U.S. sources. It may be useful to U.S. citizens and residents with income from abroad.
Forms 1040NR, 1040NR-EZ, 8833.

Pub 907, Tax Highlights for Persons with Disabilities — briefly explains tax laws that apply to persons with disabilities and directs readers to sources of detailed information, such as Pub 502, *Medical and Dental Expenses*; Pub 503, *Child and Dependent Care Expenses*; Pub 524, *Credit for the Elderly or the Disabled*; Pub 525, *Taxable and Nontaxable Income*; and Pub 915, *Social Security and Equivalent Railroad Retirement Benefits*. For information on the disabled access credit, see Pub 334, *Tax Guide for Small Business*. For business tax information on deducting costs of removing architectural or transportation barriers, see Publication 535, *Business Expenses*.

Pub 908, Bankruptcy Tax Guide — explains the federal tax obligations of persons filing bankruptcy petitions and bankruptcy estates.
Forms 982, 1040, 1041.

Pub 911, Direct Sellers — provides information on figuring income and deductible expenses for your direct-sales business. A direct seller is a person who sells consumer products to others on a person-to-person basis, such as door-to-door, at sales parties, or by appointment in someone's home.
Form 1040 (Schedules C, SE).

Pub 915, Social Security and Equivalent Railroad Retirement

Benefits — explains taxability of Social Security and equivalent railroad retirement benefits.

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

Pub 919, Is My Withholding Correct for 1998? — discusses Form W-4 and offers guidance for getting the right amount of tax withheld from your pay. Form W-4.

Pub 925, Passive Activity and At-Risk Rules — Form 8582.

Pub 926, Household Employer's Tax Guide (For Wages Paid in 1998) — identifies "household employees." Included are tax rules you should know about when you employ a household worker such as a babysitter, maid, yard worker, or similar domestic worker. This publication explains what taxes to withhold and pay and what records to keep.

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

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

Forms 8615, 8814.

Pub 936, Home Mortgage Interest Deduction —

Form 1040 (Schedule A).

Pub 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (and Other Collateralized Debt Obligations [CDOs]) — contains directories of REMICs and CDOs to assist brokers and middlemen with their reporting requirements. Available only on the IRS Electronic Bulletin Board and the Internet.

Pub 939, General Rule for Pensions and Annuities — covers the General Rule - a method used to figure the tax-free part of pension and annuity payments, using actuarial tables. The updated version (June '97) no longer



applies to participants in qualified retirement plans and is used primarily for nonqualified plans, such as purchased commercial annuities, private annuities, and nonqualified employee plans.

Pub 946, How To Depreciate Property — Form 4562

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

Forms 2848, 8821.

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

Forms 706, 709.

Pub 953, International Tax Information for Businesses — covers topics of interest to U.S. citizens and resident aliens with foreign investments and nonresident aliens who want to invest in U.S. businesses.

Pub 954, Tax Incentives for Empowerment Zones and Enterprise Communities

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

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

Pub 968, Tax Benefits for Adoption — explains the adoption tax credit and the exclusion from income on certain employer-provided amounts you pay to adopt a child. Form 8839.

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

Forms 8853, 1699-MSA, 1098-MSA.

Pub 1004, Identification Numbers Under ERISA

Pub 1045, Information for Tax Practitioners

Pub 1212, List of Original Issue Discount Instruments — explains the tax treatment of Original Issue Discount (OID) by brokers and other middlemen and by owners of OID debt instruments

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

Forms 4070, 4070-A.

Pub 1542, Per Diem Rates

Pub 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business) — explains when and how persons in a trade or business must file a Form 8300 when they receive cash payments of more than \$10,000 from one buyer. It also discusses the substantial penalties for not filing the Form.

Form 8300.

Pub 1544SP, Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio) — explains in Spanish when and how persons in a trade or business must file a Form 8300 or 8300SP when they receive cash payments of more than \$10,000 from one buyer. It also discusses the substantial penalties for not filing the form.

Pub 1546, How to Use the Problem Resolution Program (PRP) of the IRS

Index of Topics and Related Publications

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

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**Videotapes and Brochures
 on Specific Tax Topics**

The IRS produces a variety of audiovisual materials and printed information materials (brochures, posters, flyers) to keep you "in the know" of the latest tax law changes, ongoing tax issues, and programs. Many of these materials are available in Spanish.

Videotapes on selected topics are available year-round for loan (without charge) to interested groups or organizations. You can call your local IRS Public Affairs Officer or Taxpayer Education Coordinator to find out if there is a video available on your specific tax topic of interest.

Free printed materials are available year-round through the IRS. Brochures, flyers, and posters can be used by educational facilities, libraries, and community service groups. If you have an interest in a specific topic, call your local IRS office to see what print materials are available on that topic. Many print materials can be downloaded from the Internet and most print products can be ordered by calling **800-829-3676**.



1-800 Tax Assistance Telephone Numbers

If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, please call the IRS for assistance beginning January 5, 1998, Monday through Saturday from 7:00 a.m. to 11:00 p.m. Service for Alaska will be provided from 6:00 a.m. to 10:00 p.m. and for Hawaii from 5:00 a.m. to 9:00 p.m. To check on the status of your refund, call TeleTax.

Choose The Right Number

Use a local city number if one is available. Use the toll-free number listed on this page if a local number is not available. If you are using a touch-tone telephone to dial the number for your area, you can then press 1 to enter the IRS automated telephone system. Listen for and press the number for a specific topic of interest. Selecting the correct topic helps us serve you faster and more efficiently. The system allows you to order tax forms and publications and to select from the following topics: questions about a notice, letter, or bill you received; questions about your refund, a tax return you filed, or your tax records; questions about your taxes or about preparing a tax return; and questions about business or employment taxes.

Before You Call

Your IRS representative can better provide you with accurate and complete answers to your tax questions if you have the following information available:

- ✓ The tax form, schedule, or notice to which your question relates.
- ✓ The facts about your particular situation. (The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.)
- ✓ The name of any IRS publication or other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the answer you receive, or if you feel the IRS representative may not fully understand your question, the representative needs to know. The representative will be happy to take additional time to be sure he or she has answered your question fully.

By law, you are responsible for paying your fair share of federal income tax. If the IRS should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Tax Help Telephone Numbers

Alabama
800-829-1040

Alaska
800-829-1040

Arizona
800-829-1040

Arkansas
800-829-1040

California
Oakland, 510-839-1040
Elsewhere, 800-829-1040

Colorado
Denver, 303-825-7041
Elsewhere, 800-829-1040

Connecticut
800-829-1040

Delaware
800-829-1040

District of Columbia
800-829-1040

Florida
Jacksonville, 904-354-1760
Elsewhere, 800-829-1040

Georgia
Atlanta, 404-522-0050
Elsewhere, 800-829-1040

Hawaii
800-829-1040

Idaho
800-829-1040

Illinois
800-829-1040

Indiana
800-829-1040

Iowa
800-829-1040

Kansas
800-829-1040

Kentucky
800-829-1040

Louisiana
800-829-1040

Maine
800-829-1040

Maryland
Baltimore, 410-962-2590
Elsewhere, 800-829-1040

Massachusetts
Boston, 617-536-1040
Elsewhere, 800-829-1040

Michigan
800-829-1040

Minnesota
800-829-1040

Mississippi
800-829-1040

Missouri
St. Louis, 314-342-1040
Elsewhere, 800-829-1040

Montana
800-829-1040

Nebraska
800-829-1040

Nevada
800-829-1040

New Hampshire
800-829-1040

New Jersey
800-829-1040

New Mexico
800-829-1040

New York
Buffalo, 716-685-5432
Elsewhere, 800-829-1040

North Carolina
800-829-1040

North Dakota
800-829-1040

Ohio
Cincinnati, 513-621-6281
Cleveland, 216-522-3000
Elsewhere, 800-829-1040

Oklahoma
800-829-1040

Oregon
Portland, 503-221-3960
Elsewhere, 800-829-1040

Pennsylvania
Philadelphia, 215-574-9900
Pittsburgh, 412-281-0112
Elsewhere, 800-829-1040

Puerto Rico
San Juan Metro Area,
787-759-5100
Elsewhere, 800-829-1040

Rhode Island
800-829-1040

South Carolina
800-829-1040

South Dakota
800-829-1040

Tennessee
Nashville, 615-834-9005
Elsewhere, 800-829-1040

Texas
Dallas, 214-742-2440
Houston, 713-541-0440
Elsewhere, 800-829-1040

Utah
800-829-1040

Vermont
800-829-1040

Virginia
Richmond, 804-698-5000
Elsewhere, 800-829-1040

Washington
Seattle, 206-442-1040
Elsewhere, 800-829-1040

West Virginia
800-829-1040

Wisconsin
800-829-1040

Wyoming
800-829-1040

TTY/ TDD Telephone Service

TTY/TDD Telephone tax assistance is available for the deaf and the hearing-impaired with access to Teletypewriter/Telecommunications Device for the Deaf (TTY/TDD) equipment. Days of operation are Monday through Friday.

Residents of all areas in U.S., and Alaska, Hawaii, U.S. Virgin islands, and Puerto Rico: 800-829-4059.

Note: This number is answered by TTY/TDD equipment only.

Hours of TTY/TDD Operation:		
8:00 a.m. to 6:30 p.m. EST	January 1	- April 4
9:00 a.m. to 7:30 p.m. EST	April 5	- April 15
9:00 a.m. to 5:30 p.m. EST	April 16	- October 31
8:00 a.m. to 4:30 p.m. EST	November 1	- December 31

Braille Tax Materials

Braille tax materials are available for review at regional Libraries for the Visually Impaired in conjunction with the National Library Service for the Blind and Physically Handicapped. Currently, these materials are limited to copies of Publication 17, *Your Federal Income Tax*; Publication 334, *Tax Guide for Small Business*; Forms 1040, 1040A, and 1040EZ, and related instructions; and the tax tables.

International Service

If you are a taxpayer who lives outside the United States, the IRS has a full time permanent staff at nine 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.

From January 1 through June 15th each year, taxpayer service representatives travel to many cities worldwide to assist taxpayers outside the U.S.

You can call your nearest U.S. Embassy, Consulate, or IRS office listed below to find out when and where assistance is available. These IRS telephone numbers include country or city codes required if you are outside the local calling area.

Bonn, Germany	{49} (228) 339-2119
London, England	{44} (171) 408-8077
Mexico City, Mexico	{52} (5) 209-9100 ext. 3557 or 3559
Paris, France	{33} (1) 4312-2555
Rome, Italy	{39} (6) 4674-2560
Santiago, Chile	{56} (2) 330-3424
Singapore	{65} 476-9413
Sydney, Australia	{61} (2) 9373-9194
Tokyo, Japan	{81} (3) 3224-5466

Taxpayers residing in the island nations of the Caribbean basin should call the IRS Office in Puerto Rico at: 787-759-5100 for help. Taxpayers in the Bahamas and in the U.S. Virgin Islands may use the IRS assistance number at: 800-829-1040

The Ottawa office is closed. Taxpayers in Canada may call the Puerto Rico office 787-759-5100 with questions of a technical nature or a specific account-related issue. If you received an IRS notice about your account which asked you to call the IRS, call 787-759-6262.

You can also write the Assistant Commissioner (International) at 950 L'Enfant Plaza, SW, CP:IN:D:CS, Washington DC 20024, USA, for answers to your technical or tax account questions or you may call that office at 202-874-1460. The fax number is 202-874-5440.



➤ Explore IRS e-file

Over 19 million people like you filed their tax returns electronically last year using an IRS *e-file* option. IRS *e-file* offers a fast refund, twice as fast as when filing on paper — even faster with direct deposit; fast processing with increased accuracy; and an acknowledgment of IRS receipt. To e-file, go through a tax professional; use a personal computer; use a telephone, or see if your employer or a community Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) site offers IRS *e-file*.

Because IRS *e-file* options allow for more accurate return information, you are less likely to have an error on your tax return, therefore reducing your likelihood of receiving an error notice.

In addition, IRS *e-file* options may allow you to electronically file your state and federal taxes together. The IRS has teamed up with over 30 state tax agencies to offer this one-stop service. Check with your state tax agency, local IRS office, or tax professional to find out if it is available in your state.

Use a Tax Professional

(Look for the “Authorized IRS e-file Provider” sign) Many tax professionals file returns electronically for their clients — you can prepare your return and have a professional transmit it electronically; or you can have a professional prepare your return and transmit it for you electronically. Tax professionals may charge a fee to e-file. Fees may vary, depending on the professional and the specific services rendered.

Your tax professional will ask you to sign Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*. If you are married and filing a joint return, both spouses must sign Form 8453. Your tax professional will give you the required preparer-signed copy of your return, including a copy of the completed Form 8453. This material is for your records. Do not mail this copy to the IRS. Your tax professional will file the form with the IRS. The IRS will notify your tax professional (or electronic return transmitter) that your return has been received and accepted for processing within 48 hours after transmission.

Use a Personal Computer

If you have a modem, a personal computer, and tax preparation software, you can e-file your tax return. Tax preparation software offering the IRS *e-file* option is available at computer retailers and through various web sites over the Internet. If you use a personal computer, IRS *e-file* is available 24 hours a day, 7 days a week. The

electronic return transmitter converts the file from the tax preparation software’s format to the format that meets IRS specifications and then transmits the file to the IRS. You may be charged a fee for having your return transmitted to the IRS. If the return is accepted by the IRS, your electronic return transmitter will inform you that your return was accepted. You then must mail in Form 8453-OL, *U.S. Individual Income Tax Declaration for On-Line Filing*, with your W-2s and supporting documents to the IRS. Form 8453 is available through your electronic return transmitter as well as in your tax preparation software package.

Use a Telephone

The IRS will send you a TeleFile (filing by telephone) tax package automatically if you are eligible to use TeleFile. You cannot order it. If you receive a TeleFile tax package in the mail from the IRS, you may be able to file your Form 1040EZ information over the telephone. The call only takes about ten minutes. To file using TeleFile:

- you must receive a TeleFile tax package
 - you must use a touch-tone phone
 - your filing status must be either single or married, filing jointly
 - you must live at the address printed on your TeleFile Tax Record
 - you cannot claim any dependents
- In addition, you must also meet other requirements explained in your TeleFile tax package.

To use TeleFile, fill in your TeleFile Tax Record. Then, with a touch-tone telephone, call the toll-free number listed in the TeleFile tax package. Follow the recorded instructions and enter the requested information. TeleFile will figure your tax and will tell you the amount of your refund or the amount you owe. Do not hang up until TeleFile provides a confirmation number which is proof that your return has been accepted and filed. Write this confirmation number on the TeleFile Tax Record to keep for your records. You will not have to mail the TeleFile Tax Record or a paper tax return to the IRS. If you owe additional tax, send in your payment with Form 8855-V, *TeleFile Payment Voucher*, located in your TeleFile tax package. If you are due a refund, you should get it in half the time of filing a paper return, even faster if you requested direct deposit.

Ask Your Employer or Visit a VITA/TCE Site

Some businesses offer e-file free to their employees as a benefit. Others offer it to their customers for a fee. See if your employer or financial institution offers electronic filing. If they don’t, ask them to provide electronic filing as a benefit or service this filing season.

The IRS provides free tax assistance through their Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Many of these sites offer IRS *e-file*.

➤ Business Tax Services and Information

The IRS has many publications containing information about the federal tax laws that apply to businesses. Publication 334, *Tax Guide for Small Business*, is a good place to start to learn more about sole proprietorships and statutory employees. Publication 583, *Starting a Business and Keeping Records*, covers basic tax information for those who are starting a business. Look in section **Tax Publications** for other materials that can explain your business tax responsibilities.

IRS e-file Programs for Businesses

File 941 by Telephone

The first quarter of 1998 will mark the beginning of a new electronic filing opportunity for many small business owners. In April 1998, small businesses in existence for at least 12 months and who are monthly-schedule depositors may be eligible to use the "941 TeleFile system" — an IRS e-file option available nationwide for the first time. This system allows callers to electronically file Form 941, *Employers Quarterly Federal Tax Return*, using a touch-tone telephone. If you receive the special 941 TeleFile tax package in the mail with your traditional Form 941, you can use 941 TeleFile by completing the 941 TeleFile Tax Record and calling the toll-free TeleFile number included in the package to file your business return.

Filing Form 941 by telephone is easy and FREE. The 941 TeleFile system automatically calculates your tax liability and any overpayment or balance due during the call. Also, it gives you a confirmation number as proof of filing your return. The call only takes about ten minutes. The system is available 24 hours a day, 7 days a week. And there is nothing to mail to the IRS. The 941 TeleFile Tax Record becomes part of your permanent business records.

File Form 941 Through Electronic Data Interchange (EDI)

Large payroll processing companies, bulk-filer reporting agents, and/or large businesses capable of developing their own software are ideally suited to participate in this 941 Electronic Filing (ELF) program. This program accepts and processes Form 941, *Employer's Quarterly Federal Tax Return*, in an Electronic Data Interchange (EDI) format. It offers a paperless signature alternative, conducts security checks, sends electronic acknowledgments, and builds records to be processed by IRS computers. At present, this program only allows Form 941 with no attachments other than a Schedule B (*Record of Federal Tax Liability*) to be filed electronically. The 941 electronic filing program accepts timely, current returns that are refund returns or balance-due returns of less than \$50. The program does not accept amended or corrected returns.

Small businesses or reporting agents may also participate in the 941 electronic filing program by developing their own software or by purchasing off-the-shelf EDI translation software and Form 941 EDI preparation software packages.

Electronic Federal Tax Payment System (EFTPS)

More than 1.5 million taxpayers have enrolled to make their Federal Tax Deposits (FTDs) electronically through EFTPS. EFTPS, open to business and individual taxpayers, is quick, easy, and convenient — and it's paperless. You can even set up your payment ahead of time and have it automatically made on tax due day.

If your business makes total FTDs in excess of \$50,000 yearly, you may be required to make your deposits electronically. You can initiate payments by telephone or personal computer, or you can have your financial institution initiate payments.

To learn more about EFTPS or to request an enrollment form, call EFTPS Customer Service at 800-555-4477 or 800-945-8400.

Publication 1518, *1998 Tax Tips Calendar for Small Businesses*

Business owners who are opening their doors for the first time or are hiring their first employees may benefit from this 12-month wall calendar. Publication 1518 shows all the 1998 due dates for making payroll deposits, paying estimated taxes, and for filing major business tax forms. It also includes general information on basic business tax law, where to go for assistance, helpful bookkeeping and record-keeping hints, and facts about IRS notices and penalties.



Independent Contractor or Employee

For Federal tax purposes, this is an important distinction. Worker classification affects how you pay your Federal income tax, Social Security and Medicare taxes, and how you file your return. Classification affects your eligibility for benefits and your tax responsibilities.

A worker is either an independent contractor or an employee. The classification is determined by relevant facts that fall into three main categories: behavioral control; financial control; and relationship of the parties. In each case, it is very important to consider all the facts — no single fact provides the answer. Publication 1779, *Independent Contractor or Employee*, has detailed information about these facts.

An independent contractor usually maintains an office and staff, advertises, and has a financial investment risk. An independent contractor files a Schedule C and is able to deduct certain expenses that an employee could not.

Generally, an employee is controlled by an employer in ways that a true independent contractor is not. If the employer has the legal right to control the details of how the services are performed, the worker is an employee, not an independent contractor.

Those who should be classified as employees, but aren't, may lose out on Social Security benefits, workers' compensation, unemployment benefits, and, in many cases, group insurance (including life and health), and retirement benefits.

If you are not sure whether you are an independent contractor or an employee, get Form SS-8, *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*. Form SS-8 and the following IRS publications can help you:

- Publication 15-A, *Employer's Supplemental Tax Guide*
- Publication 505, *Tax Withholding and Estimated Tax*
- Publication 1779, *Independent Contractor or Employee*

IRS publications can be downloaded from the Internet at: www.irs.ustreas.gov or you can order a free copy through the IRS at 800-829-3676.

Small Business Affairs Office (SBAO)

One of the ways the IRS is listening and responding to concerns regarding tax laws, regulations, and policy raised by small businesses is through its Small Business Affairs Office (SBAO). Established in March 1994, this office is a national contact within the IRS for small business representatives to voice concerns.

The SBAO recommends changes to tax laws and IRS policies and procedures with regard to recordkeeping requirements, payroll tax reporting, and simplifying tax forms. SBAO works with IRS organizational components to help them understand the needs and concerns of small business. SBAO also works with the Small Business Administration and other government agencies to initiate and foster actions that will reduce small business burdens governmentwide.

This office, however, does not handle small business owners' individual tax problems. If a problem has not been resolved after repeated attempts through normal IRS channels, small business owners should contact their local IRS Taxpayer Advocate or other official for assistance. See section on Problem Resolution Program (PRP) under **Taxpayer Assistance Programs** for more information.

Write to the IRS Small Business Affairs Office if you have **suggestions regarding tax laws, regulations, or policy**:

**Internal Revenue Service
Small Business Affairs Office C:SB,
Room 3116,
1111 Constitution Avenue, NW
Washington DC 20224**

SSA/IRS (Social Security Administration/Internal Revenue Service) Reporter (Newsletter)

If you are an employer and have not been receiving a copy of the *SSA/IRS Reporter*, tell your local IRS Public Affairs Office.

The *SSA/IRS Reporter* is a quarterly newsletter that keeps you up-to-date on changes to taxes and employee wage obligations. This newsletter, produced jointly by the Social Security Administration and the IRS, is mailed to over six million employers along with each quarterly Form 941 and Instructions.

Small Business Tax Education Program (STEP)

Small business owners and other self-employed individuals can learn about business taxes through a unique partnership between the IRS and local organizations. Through workshops or in-depth tax courses, instructors provide training on starting a business, recordkeeping, preparing business tax returns, self-employment tax issues, and employment taxes.

Some courses are offered free as a community service. Courses given by an educational facility may include costs for materials and tuition. Other courses may have a nominal fee to offset administrative costs of sponsoring organizations.

Your Business Tax Kit (YBTK)

YBTK is a free bound booklet of various IRS business tax forms and publications that may be used to prepare and file business tax returns. Besides forms and publications, the booklet includes information on quick and easy access to IRS tax help and forms. To order, call 800-829-3676 and ask for *Your Business Tax Kit*.

➤ Taxpayer Assistance Programs

The IRS has programs that offer free assistance with tax return preparation and tax counseling using volunteers trained by the IRS. Call the IRS office in your area and ask for the Taxpayer Education Coordinator or the Public Affairs Officer for more information on these programs. They can provide you with times and locations of services and information on becoming a volunteer.

Volunteer Income Tax Assistance (VITA)

VITA offers free tax help and basic tax return preparation to taxpayers with special needs who cannot afford paid professional tax assistance — those with disabilities, or who are non-English speaking, on a low-to-fixed income, or who are elderly.

VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, houses of worship, and other convenient locations. The IRS provides VITA training materials and instructors.

Student Tax Clinic Program (STCP)

The STCP is designed to provide free tax counseling to taxpayers who would not normally obtain counsel in audit, appeals, and tax court cases.

The STCP is staffed by law and graduate accounting students who must receive special permission from the IRS National Headquarter's Director of Practice to represent taxpayers before the IRS during examination and appeals proceedings.

Bank, Post Office and Library (BPOL) Program

The IRS supplies free tax preparation materials to many post offices, libraries, and reference areas in technical schools, military bases, prisons, and community colleges. Participating libraries have tax forms available for distribution or copying, reference sets of IRS publications on preparing Forms 1040, 1040A, 1040EZ, and general tax information. Post offices stock Forms 1040, 1040A, 1040EZ, and the instructions and related schedules.

Banks are no longer tax form distribution outlets. However, banks that participate in the electronic filing

program or are VITA/TCE sites may distribute tax forms.

Problem Resolution Program (PRP)

If you have a tax problem with the IRS and have been unable to resolve it through normal IRS procedures, you may qualify for PRP assistance.

When IRS employees recognize a problem that has not been resolved through normal channels, they can refer it to PRP, which has the authority to cut through red tape. They will keep you informed of the progress of your case. PRP can usually help with delayed refunds, unanswered inquiries, and incorrect billing notices. However, PRP cannot help when there is an administrative or formal appeals procedure available or when an inquiry questions only the constitutionality of the tax system.

PRP may also be able to help if you are suffering or about to suffer a significant hardship because of your tax problem. Request Form 911, *Application for Taxpayer Assistance Order to Relieve Hardship (ATAO)*, at your local IRS office or by calling 800-829-1040. A significant hardship usually means being unable to provide the necessities of life, such as food, shelter, clothing, or medical care for you or your family. The local Taxpayer Advocate (TA) or other official will review your case and advise you of action taken.

Call your local IRS office, write your local TA, or call 800-829-1040 for PRP assistance. The deaf and hearing-impaired who have access to Teletypewriter/Telecommunication Device for the Deaf (TTY/TDD) equipment may call 800-829-4059. For more information about PRP and for a list of PRP addresses, download Publication 1546, *How to Use the Problem Resolution Program of the IRS*, via the Internet, or order by calling 800-829-3676.

Tax Counseling for the Elderly (TCE)

The TCE program provides free tax help to people age 60 or older. Volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS. Grant funds are used to reimburse volunteers for out-of-pocket expenses. These include transportation, meals, and other expenses incurred in training or in providing tax counseling assistance in any of the locations where the elderly are located, such as retirement homes, neighborhood sites, or private residences of the homebound.

Call your local IRS office for more information on this program and to find locations of TCE assistance in your area.

As part of the IRS-sponsored *Tax Counseling for the Elderly* program, the American Association of Retired Persons (AARP) Foundation offers an AARP Tax-Aide counseling program at more than 10,000 sites nationwide during filing season. Trained with IRS materials and certified by an IRS examination, AARP Tax-Aide volunteer counselors can help with most tax circumstances faced by low and moderate income taxpayers age 60 and older. Younger taxpayers are helped as counselor time permits.

Finding an AARP Tax-Aide volunteer site in your community is easy from your computer. Use the Internet site locator at: www.aarp.org:80/taxaide/home.html.

➤ Taxpayer Education Programs

The IRS has year-round education programs designed to help you understand the tax laws and IRS procedures. Volunteers trained by the IRS are an important part of these programs. For times and locations of available services in your community, or to become a volunteer, call the IRS office in your area and ask for the Taxpayer Education Coordinator or the Public Affairs Officer.

Community Outreach Tax Education

Groups of people with common tax concerns, such as retirees, farmers, small business owners, and employees, can get free tax help from IRS staff or trained volunteers at convenient community locations.

This program offers two kinds of assistance. One provides line-by-line self-help income tax return preparation for people who want to prepare their own returns. The other provides tax seminars on various tax topics. Outreach sessions may be co-sponsored by community organizations and other government agencies.

Understanding Taxes Program for Students

This program consists of three separate tax education courses designed

to teach students about their federal tax rights and responsibilities and the economics and history on which our tax system is based.

- The eighth grade course, *Taxes in U.S. History*, details the roles that taxes have played in our nation's history. It is designed for U.S. history classes. Students learn how tax policies of the past have contributed to tax policies in effect today. Teachers can integrate the program into standard curricula.

- The high school course, *Understanding Taxes*, explains how to prepare and file a simple tax return and teaches about the history, politics, and economics of our tax system. The variety of topics covered in their modular format allows the course to be used in a number of different classes, such as history, economics, consumer education, social studies, government, civics, and business education.

- The post-secondary course, *Taxes and You*, is designed to help adult learners become responsible participants in the tax system. Students will learn how taxes affect people and the economy and how to interpret and prepare tax forms. By learning how to pay only what is owed, managing personal finances will become a lot easier.

Practitioner Education

Practitioner Education provides training to people who prepare tax returns for a fee. As part of this program, practitioner institutes are held in every state in cooperation with colleges, state bureaus of revenue, and professional associations.

At these institutes, tax professionals can learn about recent tax law changes and improve the professional quality of the services they provide.

➤ Taxpayer Bill of Rights 2

The Taxpayer Bill of Rights 2 preserves the balance between safeguarding the rights of individual taxpayers and enabling the Internal Revenue Service to administer the tax laws efficiently, fairly, and with the least amount of burden to the taxpayer. It is the culmination of a cooperative effort among the IRS, the Treasury Department, and the Congress. This bill was signed on July 30, 1996.

The law established the Office of the Taxpayer Advocate (within the IRS) to help taxpayers resolve tax issues. The Taxpayer Advocate assumed responsibility for the existing Problem Resolution Program (PRP), which was strengthened and enhanced by the new law. The Taxpayer Advocate can direct the IRS to immediately pay a refund to a taxpayer to relieve significant hardship or temporarily halt a collection action until the IRS reviews the appropriateness of its action.

- extending the interest-free period for tax liabilities from 10 days to 21 days.
- allowing the IRS to inform a divorced or separated spouse of any IRS actions against the other spouse. This will help protect the first spouse from joint tax liability.
- requiring the IRS to notify a taxpayer 30 days before altering or ending an installment agreement.
- giving additional authority to the IRS to withdraw a Notice of Lien and to return levied property.

Publications 1, *Your Rights As a Taxpayer*, and 1SP, *Derechos del Contribuyente*, explain some of the most important rights of a taxpayer and also discuss examination, appeal, collection, and refund processes. These publications can be downloaded from the Internet or ordered through the IRS at 800-829-3676.

➤ Taxpayer Relief Act of 1997

There are a number of tax law changes in the new Taxpayer Relief Act of 1997 that will apply to many individuals and businesses this year or in the next few years. Publication 553, *Highlights of 1997 Tax Changes*, will provide information about the tax law changes that may affect you this filing season. You can download Publication 553 from the Internet or you can order a copy of the publication by calling 800-829-3676.

➤ Important Tax Subjects You Should Know About

The IRS has **many** programs and processes that can reduce the taxpayer's anxieties. A description of some of the more popular ones follows. In most cases, the description lists free IRS publications for additional information.

Amending a Return

If you find that you made a mistake on your tax return, you can correct it by filing Form 1040X, *Amended U.S. Individual Income Tax Return*. Generally, you must file this form within three years from the date you filed your original return or within two years from the date you paid your tax, whichever is later. File Form 1040X with the Internal Revenue Service Center for your area.

(Your state tax liability may be affected by a change made on your federal income tax return. For more information on this, contact your state tax authority.)

Adoptive Taxpayer Identification Number (ATIN)

If you are in the process of adopting a child and are able to claim the child as your dependent or are able to claim the child care credit, you may need an ATIN for your adoptive child. An ATIN can be issued by the Internal Revenue Service as a temporary taxpayer identification number for children who are being adopted.

The ATIN will be used by parents to identify the child on their Federal Income Tax Return while final adoption is pending.

See Form W-7A, *Adoption Taxpayer Identification Number*, in this section.

Collection Process

When the IRS sends you a notice of tax due, you are responsible to pay. If you ignore the notice, the IRS may enforce collection and seize your assets, including income and other property. The collection process can be stopped at any stage if the amount you owe is paid in full.

If you believe a bill from the IRS is incorrect, contact the IRS immediately. You will need to provide information showing why you think the bill is wrong. If the IRS agrees with you, then your account will be corrected. However, if the bill is correct and it is not paid, interest and penalties will be charged on the amount you owe until the full amount due is paid. If the taxes, interest, and penalties are not paid, then a federal tax lien may also be filed on your property. If you are not able to pay the taxes you owe in full, IRS staff will work with you to find the best way to meet your tax obligations. This may include an installment agreement or acceptance of an offer to settle the account. Call your local IRS office or call toll-free at 800-829-1040 for assistance.

More information on the collection process and about your rights are found in Publication 594, *Understanding the Collection Process*, and Publication 1, *Your Rights as a Taxpayer*. Both publications are available in Spanish.



Copies of Prior Year(s)

Returns

There are occasions when you may need a copy of your prior year(s) Federal Tax Forms 1040, 1040A, or 1040EZ, a transcript of a return, or account information.

A transcript of a return contains information from the original return. It does not contain information regarding amended returns or subsequent payments. If an amended return or subsequent payment summary is needed, account information can be secured.

Examples of when you may need a copy of a return or a return transcript include applying for a home mortgage loan or financial aid for education. While there is a fee for requesting a photocopy of a return, transcripts are free of charge. Ask the requester if a transcript will meet their needs.

- You can get a copy of a prior year(s) tax return by completing Form 4506, *Request for Copy or Transcript of Tax Form*, and mailing it to the IRS address for your area. See **Mailing Addresses of Internal Revenue Service Centers** on last page. There is a fee of \$23 for each return requested. Please allow up to 60 days to receive your copy.
- For a transcript that reflects most items from your return, send in a completed Form 4506 to the IRS address where the return was filed. There is no charge at this time. You should receive the transcript within 7 - 10 work days from the IRS office's receipt of your request.
- For tax account information, you can visit an IRS office or call the IRS toll-free number listed in your telephone directory. This list of basic tax data, for example, marital status, type of return filed, adjusted gross income, and taxable income, is available free of charge. Do not use Form 4506 to request this information. Please allow 15 days for delivery.

To obtain Form 4506, download from the Internet, dial IRS Tax Fax (See IRS Tax Fax under **Electronic Tax Products**), or call the IRS at 800-829-3676.

Credits

The tax laws include a number of credits you may be entitled to take. The following are several of the more popular credits available:

- earned income tax credit
- child and dependent care credit
- mortgage interest credit
- foreign tax credit
- adoption credit

Turn to the **Index of Topics and Related Publications** section and look under "Credits" for a list of credits and related publications for details.

Disasters

When property is damaged or lost in a hurricane, earthquake, fire, flood, or similar event that is sudden, unexpected, or unusual, it is called a casualty. Your unreimbursed loss from a casualty may be deductible on your tax return for the year the casualty occurred. If the loss happened in an area the President designated a disaster area, you may not have to wait until the end of the year to file a tax return and claim a loss. You may be able to file an amended return for last year right now and get a refund of taxes you have already paid. For details, get Publication 547, *Casualties, Disasters, and Thefts* (Business and Nonbusiness). You can also download a copy of Publication 1600, *Disaster Losses*, from the Internet.

The Taxpayer Relief Act of 1997 granted the IRS authority to postpone tax-related deadlines for up to 90 days in the case of a taxpayer being affected by a Presidentially-declared disaster. The Act also requires the IRS to abate interest for periods during 1997 for which the taxpayer received an extension of time to file tax returns and pay taxes because he/she was located in a Presidentially-declared disaster area. Publication 553, *Highlights of 1997 Tax Changes*, covers these tax provisions and others that may affect taxpayers located in and affected by a Presidentially-declared disaster. Download Publication 553 from the Internet or order a free copy through the IRS at 800-829-3676.

Estimated Tax

If you are self-employed or have other income not subject to income tax withholding, you may have to make estimated tax payments. For details on who must pay estimated taxes and how and when to make payments, get Publication 505, *Tax Withholding and Estimated Tax*.

Examination of Returns

If the IRS selects your return for examination, you may be asked to show records such as canceled checks, receipts, or other supporting documents to verify entries on your return. You can appeal if you disagree with the examination results. Your appeal rights will be explained to you.

You may act on your own behalf or have an attorney, a certified public accountant, or an individual authorized to practice before the IRS represent or accompany you. The Student Tax Clinic Program is available in some areas to help people during examination and appeal proceedings. Call your local IRS office and ask the Taxpayer Education Coordinator or the Public Affairs Officer about these clinics.

For more information, get Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, and Publication 1, *Your Rights as a Taxpayer*. Also see Publication 947, *Practice Before the IRS and Power of Attorney*. Publication 1 is available in Spanish.

Form W-4, Employee's Withholding Allowance Certificate

Each time you start working for an employer, you should complete a Form W-4. This information will help your employer know how much federal tax to withhold from your wages. If your tax situation changes, complete a new Form W-4 so that the correct amount of tax will be withheld. For more information, get Publication 919, *Is My Withholding Correct for 1998?*

Form W-5, Earned Income Credit Advance Payment Certificate

You can file a Form W-5 with your employer if you are eligible for the Earned Income Tax Credit (EITC) and have a qualifying child. This will allow you to receive partial payment of the credit during the year instead of when you file your tax return. The amount of the advance EITC payment you receive will be shown on your Form W-2. For more information, get Publication 596, *Earned Income Credit*. This publication is available in Spanish.

Form W-7, Application for IRS Individual Taxpayer Identification Number

If you are required to have an identifying number for federal tax purposes, the IRS will issue an IRS Individual Taxpayer Identification Number (ITIN) for a nonresident or resident alien who does not have and is not eligible to get a Social Security number issued by the Social Security Administration (SSA). To apply for an ITIN, file Form W-7 with the IRS.

NOTE: An ITIN is for tax use only. It does not entitle you to Social Security benefits or change your employment or immigration status under U.S. law.

Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions

If you have a child placed in your home for legal adoption, the adoption is not yet final, and you cannot obtain an SSN for that child, you must get an Adoption Taxpayer Identification Number (ATIN) if you want to claim various tax benefits (but not the Earned Income Tax Credit). When the adoption is final, you should no longer use the ATIN. Instead, you must obtain a Social Security number issued by the Social Security Administration and use it.

Late (Overdue) Returns

Sometimes people do not file their tax return(s) because of personal problems, no money to pay, lost records, or confusion over complex tax rules.

If you have not filed your federal income tax return for a year or so and should have filed, IRS staff will work with you to help you get back on track. Copies of missing documents like Form W-2, *Wage and Tax Statement*, can often be retrieved. If you owe taxes, the IRS will explain your payment options. And if you have a refund coming, they will explain the time limit on getting it.

Call your local IRS office or call toll-free at 800-829-1040 for assistance. Remember, interest and penalties are adding up if you owe taxes, and time is running out if you are due a refund. For more information, get Publication 1715, *It's Never Too Late*. This publication is available in Spanish.

Social Security Number (SSN)

List the complete and correct Social Security number **issued by the Social Security Administration (SSA)** for yourself, spouse, or dependent on your tax return. If not, your tax could increase or your refund could be reduced. Other supporting forms and schedules you fill out for certain credits require SSNs, too.

Name Change

If your name has changed for some reason, like marriage or divorce, notify the Social Security Administration (SSA) immediately. If the name and Social Security number you show on your tax return does not match the one SSA has on record, there can be a processing delay, which could hold up your refund.

Dependent's SSN

If you claim an exemption for a dependent, you are required to show his or her Social Security number on your tax return.

If you do not list a complete and correct Social Security number **issued by the SSA**, the IRS may disallow the exemption for that dependent.

To get a Social Security number, contact the nearest Social Security Administration Office to get Form SS-5, *Application for a Social Security Card*.

If you are not eligible to obtain a Social Security number from the SSA, use an IRS Individual Taxpayer Identification Number (ITIN) instead of a Social Security number. To get an ITIN, contact the IRS to get Form W-7, *Application for Individual Taxpayer Identification Number*.



➤ Tax Tips When Filing Your Return

Gathering forms, receipts, and other paperwork to file your taxes is only half the battle. Once you've completed your forms, it is equally important to double-check your figures, information, and packaging procedures (as applicable to your filing method).

Always review your filing entries for misprinted or overlooked data. And with a paper return, also review your forms for miscalculations. Any mistake can cause processing delays that may hold up your refund. When mailing in a paper return, make sure you have enough postage and your complete return address on the IRS envelope to avoid mailing delays. If you owe taxes, remember that any delay could result in notices, penalties, and interest charges.

The tips below can serve as your checklist to prevent filing mistakes.

Important Parts of Your Return

Age/Blindness Box Checked?

If you are age 65 or older or blind, or your spouse is age 65 or older or blind, make sure you notate the appropriate box(es) on Form 1040 or Form 1040A.

Earned Income Tax Credit Claimed, Figured Correctly?

This is a special tax credit that can help some people who work and have incomes below a certain level. For more information on whether you qualify and how to figure the credit, get Publication 596, *Earned Income Credit*, or Publication 596SP, *Crédito por Ingreso del Trabajo*.

Federal Income Tax Withheld, not Social Security Tax, Entered on the Return?

Form W-2 shows both the federal income tax and FICA (Social Security tax) withheld. Remember to use the amount for federal income tax on your return to calculate your total income tax withheld.

Entry for Standard Deduction Amount Correct?

If you do not itemize deductions, use the correct standard deduction chart to find the right amount.

Refund or Balance Due Correct?

Check your addition and subtraction. If your total payments are more than your total tax, you are due a refund. A balance due is figured when your taxes due are more than the amount you have already paid.

Tax From Tax Tables Entered Correctly?

When using the tax table, first you have to take the amount shown on the taxable income line of your Form 1040, 1040A, or 1040EZ and find the line in the tax table showing that amount. Next, find the column for your marital status (married-filing joint return, single, etc.) and read down the column. The amount shown where the income line and filing status column meet is your tax.

Important Double-Checks on Your Paper Return Before Mailing

- Check for **math errors**.
- Attach Copy B** of all Forms W-2.
- Attach** all required **forms** and related **schedules**.
- Place** preprinted address **label** on your **return** and **make** any necessary **changes** on it.
- Sign** and **date** your **return** (both husband and wife must sign a joint return).
- If you owe tax, **include** your **check** or **money order**, payable to the "Internal Revenue Service," not the IRS." You **must write** your **Social Security number** **issued by the SSA**, daytime **telephone number**, **tax form number**, and **tax year** on your check or money order.
- Make a copy** of the return for your records.

Important Mailing Procedures

- Use the preprinted envelope** that came in the tax package to mail in your return. If you do not have one, address an envelope to the Internal Revenue Service Center for your state.
- Write your complete return address** on the envelope.
- Attach the correct postage**.

➤ Mailing Addresses of Internal Revenue Service Centers

If an envelope addressed to the Internal Revenue Service Center came with your tax booklet, and you are filing a paper return, please use it. If you do not have one, or if you moved during the year, mail your return to the Internal Revenue Service Center indicated for your state. A street address is not needed.

Alabama

— Memphis, TN 37501

Alaska

— Ogden, UT 84201

Arizona

— Ogden, UT 84201

Arkansas

— Memphis, TN 37501

California

— Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba

— **Ogden, UT 84201**

— All other counties

— **Fresno, CA 93888**

Colorado

— Ogden, UT 84201

Connecticut

— Andover, MA 05501

Delaware

— Philadelphia, PA 19255

District of Columbia

— Philadelphia, PA 19255

Florida

— Atlanta, GA 39901

Georgia

— Atlanta, GA 39901

Hawaii

— Fresno, CA 93888

Idaho

— Ogden, UT 84201

Illinois

— Kansas City, MO 64999

Indiana

— Cincinnati, OH 45999

Iowa

— Kansas City, MO 64999

Kansas

— Austin, TX 73301

Kentucky

— Cincinnati, OH 45999

Louisiana

— Memphis, TN 37501

Maine

— Andover, MA 05501

Maryland

— Philadelphia, PA 19255

Massachusetts

— Andover, MA 05501

Michigan

— Cincinnati, OH 45999

Minnesota

— Kansas City, MO 64999

Mississippi

— Memphis, TN 37501

Missouri

— Kansas City, MO 64999

Montana

— Ogden, UT 84201

Nebraska

— Ogden, UT 84201

Nevada

— Ogden, UT 84201

New Hampshire

— Andover, MA 05501

New Jersey

— Holtsville, NY 00501

New Mexico

— Austin, TX 73301

New York

— New York City and Counties of Nassau, Rockland, Suffolk, and Westchester

— **Holtsville, NY 00501**

— All other counties

— **Andover, MA 05501**

North Carolina

— Memphis, TN 37501

North Dakota

— Ogden, UT 84201

Ohio

— Cincinnati, OH 45999

Oklahoma

— Austin, TX 73301

Oregon

— Ogden, UT 84201

Pennsylvania

— Philadelphia, PA 19255

Rhode Island

— Andover, MA 05501

South Carolina

— Atlanta, GA 39901

South Dakota

— Ogden, UT 84201

Tennessee

— Memphis, TN 37501

Texas

— Austin, TX 73301

Utah

— Ogden, UT 84201

Vermont

— Andover, MA 05501

Virginia

— Philadelphia, PA 19255

Washington

— Ogden, UT 84201

West Virginia

— Cincinnati, OH 45999

Wisconsin

— Kansas City, MO 64999

Wyoming

— Ogden, UT 84201

American Samoa

— Philadelphia, PA 19255

Guam

Permanent residents:

— Department of Revenue and Taxation

Government of Guam

PO Box 23607

GME, GU 96921

Nonpermanent residents:

— Philadelphia, PA 19255

Puerto Rico

— Philadelphia, PA 19255

Virgin Islands

Permanent residents:

— V.I. Bureau of Internal Revenue

9601 Estate Thomas

Charlotte Amalie

St. Thomas, VI 00802

Nonpermanent residents:

— Philadelphia, PA 19255

Foreign country

U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563

— Philadelphia, PA 19255

All APO and FPO addresses

— Philadelphia, PA 19255

Get Your Free Tax Tips Calendar!

**Call 1-800-829-3676 and
ask for free publication 1518.**



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