

Publications and Forms

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

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

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

Pub 15 (Circular E), Employer's Tax Guide – explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, paying and correcting employment taxes. It explains the forms you must give to your employees, those that your employees must give to you, and those that you must send to the IRS and SSA. The guide also has tax tables you need to figure the taxes to withhold from each employee.

Forms 940, 941, 944.

Pub 15-A, Employer's Supplemental Tax Guide – supplements Publication 15 (Circular E), Employer's Tax Guide. It contains specialized and detailed employment tax information supplementing the basic information provided in Publication 15. This publication also contains alternative tables for withholding employment taxes from employees and for withholding on distributions of Indian gaming profits to tribal members.

Pub 15-B, Employer's Tax Guide to Fringe Benefits

Pub 17, Your Federal Income Tax (For Individuals) – can help you prepare your individual tax return. This publication takes you step-by-step through each part of the return. It explains the tax law in a way that will help you better understand your taxes so that you pay only as much as you owe and no more. This publication also includes information on various credits you may be able to take to reduce your tax.

(Note to tax professionals only: There is a fee to order this publication.)

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

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

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

Form 943.

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

Forms 1040, 1116, 2555, 2555-EZ.

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

Forms 940, 941SS, 943.

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

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

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

Forms 1040 (Schedules D, F, J, SE), 4562, 4684, 4797, 8903.

Pub 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ) – explains federal tax laws that apply to sole proprietors and statutory employees, including the kind of business income you must report and the different deductions you can take.

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

Forms 2106, 2106EZ.

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

Forms 2120, 8332.

Pub 502, Medical and Dental Expenses

– explains which medical and dental expenses are deductible, how to deduct them, and how to treat insurance reimbursements you may receive for medical care. This publication includes information on how to treat impairment-related work expenses, health insurance premiums if you are self-employed, and the health coverage tax credit.

Forms 1040 (Schedule A), 8885.

Pub 503, Child and Dependent Care Expenses – explains how you may be able to claim a credit if you pay someone to care for your dependent who is under age 13, or your spouse or dependent who is unable to care for himself or herself. Tax rules covering dependent care benefits from your employer are also explained. See Publication 926 for information on the employment taxes you may have to pay if you are a household employee.

Form 2441.

Pub 504, Divorced or Separated Individuals
Form 8332.

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

Forms 1040-ES, 2210, 2210-F, W-4, W-4P, W-4S, W-4V.

Pub 509, Tax Calendars

Pub 510, Excise Taxes – covers in detail the various federal excise taxes reported on Form 720. These include environmental taxes; communications and air transportation taxes; fuel taxes; manufacturer taxes; tax on heavy trucks, trailers, and tractors; and the ship passenger tax.

Forms 637, 720, 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 authorized to work in this country. Check with the office of U.S. Citizenship and Immigration Services before taking a job. Forms 1040C, 1040-ES (NR), 1040NR, 2063.

Pub 514, Foreign Tax Credit for Individuals – explains the foreign tax credit that is allowed for income taxes paid to a foreign government on income taxed by both the United States and a foreign country. Form 1116.

Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Entities – provides information for withholding agents who are required to withhold and report tax on payments to nonresident aliens, foreign partnerships, and foreign corporations. This publication includes information on required withholding upon the disposition of a U.S. real property interest by a foreign person. Also, it includes three tables listing U.S. tax treaties and some of the treaty provisions that provide for reduction of or exemption from withholding for certain types of income. Forms 1042, 1042S, 8233, 8288, 8288-A, 8288-B, 8804, 8805, 8813, W-8 series (BEN, ECI, EXP, IMY).

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

Pub 517, Social Security and Other Information for Members of the Clergy and Religious Workers – discusses Social Security and Medicare taxes and exemptions 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 521, Moving Expenses – explains whether certain expenses of moving are deductible. For example, if you changed job locations last year or started a new job, you may be able to deduct your moving expenses. You may also be able to deduct expenses of moving to the United States if you retire while living and working overseas or if you are a survivor or dependent of a person who died while living and working overseas. Forms 1040, 3903.

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

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

Pub 525, Taxable and Nontaxable Income

Pub 526, Charitable Contributions – explains how to claim a deduction for charitable contributions and describes organizations that are qualified to receive charitable contributions. It also describes contributions you can (and cannot) deduct and explains deduction limits. Forms 1040 (Schedule A), 8283.

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

Pub 529, Miscellaneous Deductions – identifies expenses you may be able to take as miscellaneous deductions on Form 1040 (Schedule A), such as employee business expenses and expenses of producing income. This publication does not discuss other itemized deductions, such as the ones for charitable contributions, moving expenses, interest, taxes, or medical and dental expenses. Forms 1040 (Schedule A), 2106, 2106EZ.

Pub 530, Tax Information for Homeowners – Forms 1040 (Schedule A), 8396.

Pub 531, Reporting Tip Income – explains how tip income is taxed and the rules for keeping records and reporting tips to your employers. This publication focuses on employees of food and beverage establishments, but recordkeeping rules and other

information may also apply to other workers who receive tips, such as hairdressers, cab drivers, and casino dealers. (See Publication 1244.) Forms 4070, 4070A.

Pub 534, Depreciating Property Placed in Service Before 1987 – This publication explains how to figure and claim deductions for depreciation under Accelerated Cost Recovery System (ACRS). Form 4562.

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

Pub 536, Net Operating Losses (NOLs) for Individuals, Estates and Trusts – discusses net operating losses (NOLs) for individuals, estates and trusts. Topics include: how to figure an NOL; when to use an NOL; how to claim an NOL deduction; and how to figure an NOL carryover. Form 1045.

Pub 537, Installment Sales – explains the tax treatment of installment sales. Installment sales are sales where part or all of the selling price is paid after the year of the sale. If you finance the buyer's purchase of your property, instead of having the buyer get a loan or mortgage from a bank (or other lender), you probably have an installment sale. Form 6252.

Pub 538, Accounting Periods and Methods – explains some of the rules for accounting periods and methods. This publication also explains the differences between the cash method and accrual method of accounting. Forms 1128, 2553, 3115.

Pub 541, Partnerships – discusses how tax law applies to partnerships and to partners. Form 1065

Pub 542, Corporations – discusses the general tax laws that apply to ordinary domestic corporations. Form 1120.

Pub 544, Sales and Other Dispositions of Assets – explains how to figure gain and loss on various transactions, such as trading, selling, or exchanging an asset used in a trade or business. This publication defines capital and noncapital assets and the tax results of different types of gains and losses. Forms 1040 (Schedule D), 4797, 8824.

Pub 547, Casualties, Disasters, and Thefts

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

Form 4684.

Pub 547 (SP), Hechos Fortuitos, Desastres y Robos – Publication 547 in Spanish.

Pub 550, Investment Income and Expenses (Including Capital Gains and Losses)

– covers investment income such as interest 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 554, Tax Guide for Seniors – provides helpful information on tax topics that may be of interest to older Americans. This guide also covers certain provisions that give special tax treatment to them.

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

Pub 556, Examination of Returns, Appeal Rights, and Claims for Refund – discusses general rules and procedures that the IRS follows in examinations. It explains what happens during an examination and your appeal rights, both within the IRS and in the federal court system. It also explains how to file a claim for refund of tax you already paid.

Form 1040X.

Pub 557, Tax-Exempt Status for Your Organization – explains the rules and procedures for organizations that seek recognition of exemption from federal income tax under section 501 of the Internal Revenue Code.

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

Pub 559, Survivors, Executors, and Administrators

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

Forms 1040, 1041.

Pub 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)

– provides guidance relevant to retirement plans available to small businesses (including the self-employed). It covers simplified employee pensions (SEPs), qualified plans, and savings incentive match plan for employees (SIMPLE) retirement plans.

Pub 561, Determining the Value of Donated Property – defines fair market value and provides other guidance that may help you determine the value of property you donated to a qualified organization.

Form 8283.

Pub 564, Mutual Fund Distributions

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

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

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

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

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

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

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

Publication 575, Pension and Annuity Income – explains how to determine the tax treatment of distributions received from qualified pension and annuity plans. It also discusses the optional tax treatment you can choose to use for lump sum distributions received from a pension or from stock bonus

and profit-sharing plans. Additionally, this publication discusses how to roll over distributions from a qualified plan.

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

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

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

Pub 584-B, Business Casualty, Disaster, and Theft Loss Workbook

– contains schedules for listing your income producing property and is designed to help you figure your losses on the property in the event of a casualty, disaster, or theft.

Pub 584 (SP), Registro de Pérdidas por Hechos Fortuitos Imprevistos, Desastres y Robos (Propiedad de Uso Personal)

– Publication 584 in Spanish.

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

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

Form 8829

Pub 590, Individual Retirement Arrangements (IRAs)

– explains the tax rules that apply to IRAs and the penalties for not following them. Rules discussed include those affecting contributions, deductions, transfers (including rollovers) and withdrawals. This publication includes tax rules for traditional IRAs, Roth IRAs, and SIMPLEs.

Forms 1040, 1040A, 1040NR, 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, The IRS Collection Process

– defines your rights and duties as a taxpayer who owes federal taxes. This publication also explains how the IRS fulfills its legal obligation to collect these taxes.

Pub 594 (SP), El Proceso de Cobro del IRS

– Publication 594 in Spanish.

Pub 595, Capital Construction Fund for Commercial Fishermen

Form 1040

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 596 (SP), Crédito por Ingreso del Trabajo – Publication 596 in Spanish.

Pub 597, Information on the U.S.–Canada Income Tax Treaty – this publication explains certain tax provisions that may apply to U.S. citizens or residents who live or work in Canada.

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

Form 990-T.

Pub 721, Tax Guide to U.S. Civil Service Retirement Benefits – explains how the federal income tax rules apply to civil service retirement benefits received by retired federal employees (including those who are disabled) or their survivors.

Forms 1040, 1040A.

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

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

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

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

Forms 982, 1040, 1041.

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

Form W-4.

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

Forms 8582, 8582-CR, 8810.

Pub 926, Household Employer's Tax Guide

– identifies “household employees.” Included are tax rules you should know when you employ a household worker such as a babysitter, maid, yard worker, or similar domestic worker. This publication explains what federal employment taxes to withhold and pay and what records to keep.

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

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

Forms 8615, 8814

Pub 936, Home Mortgage Interest Deduction

– discusses the rules for deducting home mortgage interest, limits on the deduction, and how to report it on your tax return.

Form 1040 (Schedule A)

Pub 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information [And Other Collateralized Debt Obligations (CDOs)] – contains directories of REMICs and CDOs to assist brokers and intermediaries with their reporting requirements. Available at IRS.gov.

Pub 939, General Rule for Pensions and Annuities

– covers the method used to figure the tax-free part of pension and annuity payments from nonqualified plans, using life expectancy actuarial tables. The General Rule is used primarily for nonqualified plans, such as purchased commercial annuities, private annuities, and nonqualified employee plans.

Pub 946, How to Depreciate Property

– This publication explains the general rules for depreciating property, how to figure and claim deductions for depreciation under the Modified Accelerated Cost Recovery System (MACRS) and the special depreciation allowance. It also explains how you can elect to take a section 179 deduction for certain property and additional rules for listed property.

Form 4562.

Pub 947, Practice Before the IRS and Power of Attorney

– explains who can represent a taxpayer before the IRS and what forms are used to authorize a person to represent a taxpayer or to receive information from IRS regarding a taxpayer.

Forms 2848, 8821.

Pub 950, Introduction to Estate and Gift Taxes

– provides general information on the federal gift and estate taxes. It explains when these taxes apply and how they can be eliminated or reduced.

Forms 706, 709.

Pub 954, Tax Incentives for Distressed Communities

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

Pub 963, Federal-State Reference Guide

– Provides state and local government employers a comprehensive reference source for Social Security and Medicare coverage and Federal Insurance Contributions Act (FICA) tax withholding issues.

Pub 966, EFTPS – The Secure Way to Pay Your Federal Taxes for Businesses and Individual Taxpayers

– explains how taxpayers can enroll in the Electronic Federal Tax Payment System and make all federal tax payments electronically.

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 969, Health Savings Accounts and Other Tax-Favored Health Plans – explains what a health savings account is, who can have one, and how to report it. This publication also explains Archer and Medicare Medical Savings Accounts, Flexible Spending Arrangements, and Health Reimbursement Arrangements. Forms 8853, 8889, 1099-SA, 5498-SA.

Pub 970, Tax Benefits for Education – explains the tax benefits that may be available to you if you are saving for or paying higher education costs for yourself or another student. Includes information such as deducting work-related education expenses and the taxability of scholarships. Form 8863.

Pub 971, Innocent Spouse Relief – explains who may qualify for relief and how to apply for relief. Form 8857.

Pub 972, Child Tax Credit – explains the child tax credit and provides Child Tax Credit Worksheets for those who cannot use the worksheet in their Form 1040 or Form 1040A instructions. It also provides the information on the additional child tax credit and worksheets that may be necessary in the preparation of Form 8812.

Pub 1212, Guide to Original Issue Discount (OID) Instruments – helps brokers and other middlemen to identify publicly offered original issue discount debt instruments and to determine the amounts to be reported on Forms 1099-OID or Form 1099-INT. It also provides owners of publicly offered OID instruments the methods of calculating the amount of OID to report on their income tax returns. The tables are available at IRS.gov.

Pub 1244, Employee's Daily Record of Tips and Report to Employers
Forms 4070, 4070-A.

Pub 1321, Special Instructions for Bona Fide Residents of Puerto Rico Who Must File a U.S. Individual Income Tax Return (Form 1040 or 1040A) – provides detailed explanations (with examples) to help bona fide residents of Puerto Rico make sure their tax benefits are allocated properly when filing their Form 1040 or 1040A.

Pub 1542, Per Diem Rates – provides the maximum per diem allowances for business travel within the continental United States.

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

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

Pub 1546, The Taxpayer Advocate Service -Your Voice at the IRS – describes the free, confidential assistance with tax problems that TAS provides to individuals and businesses, and includes a list of the Local Taxpayer Advocate offices where taxpayers can obtain help in each state.

Pub 1546-SP, Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546 in Spanish.

Pub 1546EZ, Taxpayer Advocate Service - Your Voice at the IRS – gives information about TAS services and taxpayers' rights.

Pub 1546-EZ (HT), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Haitian Creole.

Pub 1546-EZ (KR), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Korean.

Pub 1546-EZ (RU), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Russian.

Pub 1546-EZ (SO), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Somali.

Pub 1546-EZ (SP), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Spanish.

Pub 1546-EZ (VN), Taxpayer Advocate Service - Your Voice at the IRS
Publication 1546-EZ in Vietnamese.

Pub 1635, Understanding Your EIN – provides general information on employer identification numbers. It offers guidance on when an EIN is required and how to obtain an EIN.

Pub 1660, Collection Appeal Rights – advises taxpayers of their appeal rights concerning the Collection Due Process and Collection Appeals Program. It further explains the collection issues that can be appealed and how to appeal them. This includes actions covering federal tax lien, notice of levy, seizure of property and installment agreements.

Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number

Pub 1915 (SP), Entendiendo Su IRS Numero de Identificacion Personal del Contribuyente ITIN – Publication 1915 in Spanish

Pub 3066, Have You Had Your "Check-Up" This Year? – This publication is an educational brochure designed to inform and encourage employers to perform a periodic "check-up" of their retirement plans through the use of the appropriate checklist, and how to initiate corrective action if necessary.

Pub 3125, The IRS Does Not Approve IRA Investments – The purpose of this publication is to alert taxpayers that the Internal Revenue Service does not approve investments for Individual Retirement Accounts, especially those solicited by questionable phone or print advertisements.

Pub 3605, Fast Track Mediation - A Process for Prompt Resolution of Tax Issues – provides information on a program offered to taxpayers who dispute the results of an examination or collection action.

Pub 3611, Electronic Payments – describes how taxpayers can pay federal taxes electronically through an electronic funds withdrawal, by credit / debit card or by using EFTPS.

Pub 3908, Gaming Tax Law for Indian Tribal Governments

Pub 3998, Choosing a Retirement Solution for Your Small Business – provides an overview of retirement plans available to small businesses and features a handy chart that showcases key features and benefits of common retirement plans. It was designed and produced in conjunction with the U.S. Department of Labor.

Publication 4077, Tax Exempt Bonds for 501(c)(3) Charitable Organizations

– Provides an overview for state and local government issuers and 501(c)(3) tax exempt charitable organizations of the general post-issuance rules under the federal tax law that generally apply to municipal and financing arrangements commonly known as 501(c)(3) bonds.

Publication 4079, Tax-Exempt Governmental Bonds Compliance Guide

– Provides an overview for state and local governments of the key rules under the federal tax law that generally apply to municipal financing arrangements commonly known as governmental bonds.

Pub 4165, An Introduction to Collection Due Process Hearings

– describes the Appeals Mission, expectations for Appeals and responsibilities of taxpayers requesting Collection Due Process (CDP) hearings, and what Appeals considers in CDP hearings.

Pub 4167, Appeals – Introduction to Alternative Dispute Resolution - describes the Alternative Dispute Resolution (ADR) options available to taxpayers.

Pub 4220, Applying for 501(c)(3) Tax-Exempt Status – Provides a plain language explanation of the rules and procedures for obtaining recognition of tax-exempt status under section 501(c)(3).

Pub 4221 series, Compliance Guides for Tax-Exempt Organizations – Provides a plain language explanation of tax compliance requirements for tax-exempt organizations.

Pub 4222, 401(k) Plans for Small Business – This booklet is designed for small business owners and tax practitioners with clients that may be able to start or already have a 401(k) plan. It contains basic information dealing with the establishing and operating of 401(k) plans. It is designed and produced in conjunction with the Department of Labor.

Pub 4227, Overview of the Appeals Process Brochure – explains the mission, overview, and expectations of the Appeals process to taxpayers.

Pub 4268, Indian Tribal Government Employment Tax Guide

Pub 4333, SEP Plans for Small Businesses

– designed for small business owners and tax practitioners with clients that may start or already have a Simplified Employee Pension plan (SEP). It provides guidance on the establishment and operation of such plans and was produced in conjunction with the Department of Labor.

Pub 4334, SIMPLE IRA Plans for Small Businesses

– designed for small business owners and tax practitioners with clients that may be able to start or already have a SIMPLE IRA plan. It provides guidance on the establishment and operation of such plan. This publication was designed and produced in conjunction with the Department of Labor.

Pub 4336, SARSEP Plans for Small Businesses

– provides guidance on the operation of Salary Reduction Simplified Employee Pension (SARSEP) plan.

Pub 4418, What You Need to Know About the Federal Payment Levy Program

– provides information about levies on federal payments made to taxpayers who owe federal taxes. This levy, up to 15 percent of your federal payment, continues until the entire amount of your debt is repaid or other payment arrangements are made.

Pub 4419, What You Need to Know About the Mortgage Verification Process

– provides information about protecting and preventing misuse of your tax information when closing on a loan.

Pub 4460, The Retirement Plan Products Navigator

– highlights many of the publications and brochures created by Employee Plans, Customer Education, and Outreach of IRS's Tax Exempt and Government Entities Division, dealing with different types of retirement plans.

Pub 4482, 403(b) Tax-Sheltered Annuity for Participants

– directed at participants of 403(b) annuity plans who are interested in learning more about the basic provisions and requirements in the operation of their plan along with pitfalls common with many 403(b) annuities.

Pub 4483, 403(b) Tax-Sheltered Annuity for Sponsors

– designed for plan sponsors / employers of tax-exempt organizations and government entities who are interested in learning more about a 403(b) annuity plan, the operational mistakes common to many of these plans and how to avoid and correct the common mistakes.

Pub 4484, Choose A Retirement Plan for Employees of Tax Exempt and Government Entities

– Provides an easy-to-read chart highlighting the advantages, sponsor eligibility, contribution limits, withdrawal provisions and vesting requirement, etc., for plans for tax-exempt organizations and government entity employers.

Pub 4588, Basic Tax Guide for Green Card Holders

Pub 4588 (SP), Basic Tax Guide for Green Card Holders – Publication 4588 in Spanish.

Pub 4588 (VN), Basic Tax Guide for Green Card Holders – Publication 4588 in Vietnamese.

Pub 4630, Exempt Organizations Products and Services Navigator – Provides highlights of IRS products and services for tax-exempt organizations.

Pub 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments

– explains the federal tax treatment of canceled debts, foreclosures, repossessions, and abandonments. Under certain circumstances, you may not have to include canceled or forgiven debt in income.

Pub 4741, The New Form 990: What Tax-Exempt Organizations Need to Know – a fact sheet about the redesigned annual return for tax-exempt organizations.

Pub 4752, The New e-Postcard (Form 990-N): What Smaller Organizations Need to Know to Stay Tax-Exempt – a fact sheet explaining who should file the annual electronic notice, how to complete, what information is required, and where to go for help.

Pub. 4806, Profit Sharing Plans for Small Businesses – is designed for small business owners and tax practitioners with clients that may be able to start or already have a profit-sharing plan. It contains basic information dealing with the establishing and operating of profit-sharing plans. It is designed and produced in conjunction with the Department of Labor.