

Online Tools and Resources for Tax Professionals

[IRS Subscription Services](#)—to sign up for one or more of our electronic subscription services that provide you with tax related news (e-News for Tax Professionals, Quick Alerts, IRS Newswire, etc.).

[Where's My Refund?](#)—Check the status of your refund online within 24 hours after we have received your e-filed return or 4 weeks after you mail a paper return. There's no need to call us unless "Where's My Refund?" tells you to do so. The system is updated every 24 hours (usually overnight) so you only need to check once a day.

[Order A Transcript](#)—Order your tax return or tax account transcript online and the transcript will be mailed to you within 5 to 10 business days. Transcripts provide most line items from an original return and basic information including; marital status, type of return filed, AGI, taxable income, later adjustments, etc.

[Where's My Amended Return?](#) —Track the status of your amended return after it has been filed. This online tool provides the status of Form 1040X Amended Tax Return for the current year and up to three prior years.

[Online Payment Agreement](#)—This application will allow you or your authorized representative (Power of Attorney) to apply for an installment agreement if you cannot pay your taxes in full. Determine eligibility, gather required information and submit your application for an Online Payment Agreement.

[Offer In Compromise Pre-Qualifier Tool](#)—Use this tool to see if you may be eligible for an offer in compromise. Simply enter financial information and tax filing status to calculate a preliminary offer amount.

[Online Employer Identification Number \(EIN\)](#)—Get your EIN within minutes without picking up the phone or mailing/faxing a paper Form SS-4. We ask you the questions and you give us the answers. The application will validate your entries and you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

[First Time Homebuyer Credit Account Look-up](#)—Did you receive the First Time Homebuyer Credit? You can now check the status of your FTHBC online for information on your repayments and account balance.

[Earned Income Tax Credit \(EITC\) Assistant](#)—to determine whether you are eligible for the EITC and estimate the amount of the credit.

[**Alternative Minimum Tax \(AMT\) Assistant**](#)—to determine whether you may be subject to AMT.

[**Sales Tax Deduction Calculator**](#)—to determine the amount of optional state and local sales tax you can claim on Schedule A of Form 1040.

[**Exempt Organizations Select Check**](#)—to find an exempt organization and determine the amount of your contributions that are tax deductible, and other information about an organization’s federal tax status and filings.

[**IRS Withholding Calculator**](#)—to estimate the amount that should be withheld from your paycheck for federal income tax purposes.

[**IRS Video Portal**](#)—contains video and audio presentations on topics of interest to tax professionals as well as small businesses and individuals. The portal contains video clips of tax topics, archived versions of live panel discussions and webinars, and archives of tax practitioner phone forums. There is also a Small Business Virtual Workshop that has instructional, interactive lessons designed to help new small business owners learn their tax rights and responsibilities.

[**Identity Theft**](#)—The IRS has taken numerous steps to combat identity theft and protect taxpayers. We are continually looking at ways to increase data security and protect taxpayers’ identities with assistance from our Identity Protection Specialized Unit. The IRS Identity Protection page covers a variety of scenarios involving identity theft, ranging from contacting us with a case of identity theft to providing tips to help keep your records safe.

[**Affordable Care Act Tax Provisions**](#)—to ensure that we are providing you with the most current information we are asking that you visit IRS.gov to find tax information on ACA provisions, including: disclosure or use of information by tax return preparers; reporting on health insurance coverage; the Small Business Health Care Tax Credit; the Additional Medicare Tax; Health Flexible Spending Arrangements; the Health Insurance Premium Tax Credit; Group Health Plan requirements; the Net Investment Income Tax; and more.

[**Third Party Reporting Information Center**](#)—legislation now requires 1099-K reporting of income for certain credit card, debit card and electronic transactions as well as new provisions for securities basis reporting. The Third Party Reporting Information Center will take you to forms, instructions, regulations, Notices, FAQs and background information related to the reporting requirements of payment cards and cost basis of securities sales.

Questions and Answers for the Additional Medicare Tax—A new Additional Medicare Tax went into effect starting in 2013. The 0.9 percent Additional Medicare Tax applies to an individual's wages, Railroad Retirement Tax Act compensation, and self-employment income that exceeds a threshold amount based on the individual's filing status.

Net Investment Income Tax FAQs—The Net Investment Income Tax (NIIT) went into effect on Jan. 1, 2013. The NIIT will apply an additional tax at the rate of 3.8 percent to certain net investment income of individuals, estates and trusts that have income above the statutory threshold amounts.

Tax Information for International Businesses—contains guidance on a variety of issues including: the Foreign Account Tax Compliance Act (FATCA); requirements to report Foreign Bank and Financial Accounts (FBAR); the Offshore Voluntary Disclosure Program; Taxation of Resident and Nonresident Aliens; tax treaties; tax withholding on foreign persons; new developments in international taxation; frequently asked question and how to get help with questions on international issues.

Simplified Option for Home Office Deduction—beginning in tax year 2013, taxpayers may use a simplified option when figuring the deduction for business use of their home. This simplified option does not change the criteria for who may claim a home office deduction but merely simplifies the calculation and recordkeeping requirements. Highlights of the simplified option include: a standard deduction of \$5 per square foot of home used for business; allowable home-related itemized deductions such as mortgage interest and real estate taxes to be claimed in full on Schedule A; and no home depreciation deduction or later recapture of depreciation for the years the simplified option is used.