

Hello, my name is Annmarie Tracey and I am from the New York State Department of Taxation and Finance and I work in the Taxpayer Contact Center.

There are many tools available to tax preparers, these include the IRS and the New York State websites and all those resources available to you there. You will be receiving a lot of information during your training and we won't be able to cover everything. The tools and resources I am pointing out to you today, I use every day in my job in the Contact Center. It's all about research and where to find the information. So let's take a look at the IRS website.

The IRS website provides links to forms and instructions, hot topics, tools, filing and payments as well as important news items like, IRS on Facebook and Follow the IRS on twitter for important e-News. The link to tax professionals will take you to a tax professional page. So let's take a look at that.

The IRS website for tax professionals provides links to tax professional registration, continuing education, online PTIN registration and renewal and much more.

Publications are available right from the home page under Forms and Publication. The IRS provides a publication on just about every tax topic that relates to taxes. One of the most popular publications is Publication 17.

Publication 17 provides a wide range of personal income tax filing topics.

The publication's contents provide filing information on income, gains and losses, adjustments to income, standard and itemized deductions, tax tables and much more.

There are special practitioner lines available to you if you need to contact an IRS agent. These lines provide a faster way for you to contact the IRS.

Now let's take a look at the New York State resources available to you. This is the New York State Department of Taxation and Finance's home page and the location of some very useful tools. You can access forms and instructions, publication and guidance, links to voluntary disclosure and to follow us on social media sites.

Now we will visit the tax professional page from the link to tax professionals at the top of the page.

The tax professional page is for you. You will be able to find useful information regarding your role as a tax preparer, as well as helpful publications, and guidance so let's take a look at one of those publications.

Publication 58 discusses the rules that apply to tax preparers of New York State, and state personal income tax returns, including fiduciary and partnership returns. We'll take a closer look at publication 58.

Publication 58 contains:

Preparer Registration Program Information

Consumer bill of rights regarding tax preparers

Information about RAL accounts

Requirements for personal income tax preparers

E-filing information

Due dates

Signature requirements

Publication 58 also provides information about online services, permission information, third - party designee, power of attorney, TR2000 E-ZRep and a list of penalties. This is a great resource for New York tax preparers. Now we will take a look at some tax guidance information available on our New York State website.

The summary of tax provision provides a brief overview of tax provisions contained in the enacted state budget. It is produced immediately following the conclusion of the budget process and discusses the scope and nature of new items or changes to the tax law and tax administration. While the report provides a useful summary of these provisions, it does not constitute official departmental

guidance. Certain topics discussed in the report will be more fully addressed in subsequent guidance documents.

Publications, most publications are specific to a particular tax; others address multiple taxes. Publications provide a simplified language on topics of interest to taxpayers. Some of the popular publications are publication 36, information on senior citizens and retired persons; particularly, pension exclusions. I also use publication 361 every day in my job in the Contact Center. It provides many answers for filing and residency issues related to military personal and their families.

TSB-M - a technical service bulletin, describes changes to the law, regulations or departmental policies. Most are specific to a particular tax. Again, this is one of the resources I use every day in the Contact Center.

N-Notices - important notices, these usually announce a singular event such as an update to a previously issued tax form or instruction or to announce a new due date for a form, for example, hurricane Sandy.

TSB-A – an advisory opinion is usually issued at the request of a taxpayer. You can access tax regulation and tax law right from our website.

Tax guidance – NYT-G is an informational statement of the department's interpretation of the law, regulations and department policies; and is usually based on a particular set of facts or circumstances.

You can like us on Facebook and receive updated information issued by the department. I follow this page on Facebook myself. For me, it is just another way to keep current with the latest tax news and latest feature for online services.

Follow us on twitter for the most up to date tweets of New York State Tax Department news. I follow New York State on twitter as well. I find the social media sites very informative.

You can watch useful YouTube videos on many New York State topics. We will take a look at some of these videos.

This video provides an overview of the most common mistakes taxpayers make when completing their income tax returns. Many of our YouTube videos promote e-file, in part to avoid mistakes related to paper returns.

There are several YouTube videos on the New York State audit process and what taxpayers can expect and tips on how to avoid an audit and to be prepared in case an audit arises.

This YouTube video highlights one of the millions of Americans who suffer from the discomfort of filing a paper tax return. It looks like a lot of work, e-filing could remedy that.

From the top of the home page, it is recommended that you subscribe to the New York State subscription service. You will receive news and updates directly in your email inbox. I always advise our new phone representatives in the Contact Center to subscribe to this service so they will receive the most current information. I will show you what one of those emails looks like. This particular email was sent regarding an overview of the Child Independent Care Credit. Here we provided you with some useful phone numbers to reach one of our agents faster, on the special tax practitioner line.

This concludes the presentation on tools to assist tax preparers. I hope that these tools will be of assistance to you.