

# **Best Tax Practices – IRS Interactive Tax Assistant (ITA)**

The Internal Revenue Service (IRS) provides a tool called the Interactive Tax Assistant (ITA). Designed to take one through a series of questions, this tax law resource provides responses to tax law questions.

[http://www.irs.gov/uac/Interactive-Tax-Assistant-\(ITA\)-1](http://www.irs.gov/uac/Interactive-Tax-Assistant-(ITA)-1)

The tool is designed for use by taxpayers that were U.S. citizens or resident aliens for the entire tax year for which they are inquiring about. If married, the spouse must also have been a U.S. citizen or resident alien for the entire tax year. For information regarding nonresidents or dual status aliens, please see Publication 519, *U.S. Tax Guide for Aliens*.

The ITA tool covers a limited number of topics by category:

## **Affordable Care Act**

- Am I eligible to claim the Premium Tax Credit?
- Am I required to make an Individual Shared Responsibility Payment?

## **General Filing Questions**

- Do I Need to File a Tax Return?
- What is the due date of my federal tax return and am I eligible to request an extension?
- Who Can I Claim as a Dependent?
- How Much Can I Deduct for Each Exemption I Claim?
- What is My Filing Status?
- What is the simplest form to use to file my taxes?
- How Do I File a Deceased Person's Tax Return?
- Can I Claim My Personal and/or Spousal Exemption?

## **Deductions**

- How Much is My Standard Deduction?
- Can I Deduct My Charitable Contributions?
- Can I Deduct My Mortgage Related Expenses?
- Can I Claim My Expenses as Miscellaneous Itemized Deductions on Schedule A (Form 1040)?
- Do I Need To Claim My Gambling Winnings and Can I Deduct My Gambling Losses?
- Can I Deduct My Medical and Dental Expenses?
- Can I Deduct My Moving Expenses?
- Can I Claim a Deduction For Student Loan Interest?

## **Credits**

- Am I Eligible for the Child Tax Credit?
- Am I Eligible to Claim an Education Credit?
- Do I Qualify for the Credit for the Elderly or Disabled?

## **Income**

- Is My Pension or Annuity Payment Taxable?
- Are My Social Security or Railroad Retirement Tier I Benefits Taxable?
- Do I Have Cancellation of Debt Income on My Personal Residence?
- Is My Residential Rental Income Taxable and/or Are My Expenses Deductible?
- Do I Need To Claim My Gambling Winnings and Can I Deduct My Gambling Losses?

If you use the search feature and the tool does not cover the requested topic, then you may be sent to the IRS.gov Tax Trails application. See the new topic lookup tool, the IRS Tax Map. To use the IRS Tax Map you'll need to click a button that says "Leave IRS Site" - please continue! The IRS Tax Map contains official information; it's just delivered from a different government website.

**Additional Information:** Tax Trails - Related Topics Tax Trails Interactive is a tool that can help you find answers to tax questions on general filing information, tax credits and other tax topics.