



# IRS Real Estate Tax Center

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## General Information for Businesses

### [Small Business and Self-Employed One-Stop Resource](#)

This section provides general small business information useful in all industries and professions. It includes links to small business products, employment taxes, electronic filing and paying, taxpayer burden reduction, abusive tax avoidance transactions, and many other topics.

### [Issue Management Resolution System](#)

The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS). When stakeholder organizations notify the IRS of concerns about IRS policies, practices and procedures, SL researches the issues to bring about resolution.

## Resources for Specific Communities

### [Industries and Professions](#)

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

## Resources Specific to Real Estate

### [Real Estate](#)

The links on this page provide information such as tax tips and trends and statistics for the Real Estate industry.

### [Tax Tips - Real Estate](#)

This section contains information on topics such as tax credits, rental income and expenses and the sale of your residence.

### [Avoiding Problems - Real Estate](#)

This section contains important information on recordkeeping and warns you of fraudulent real estate schemes.

### [Tax Laws and Regulations - Real Estate](#)

This page provides links to recent revenue rulings and court cases, legal determination of business use of the home and regulations for the small business.

### [Trends and Statistics - Real Estate](#)

This site provides industry specific and general survey results that should be of interest to the small business owner.

### [Audit Technique Guides - Real Estate](#)

The IRS Market Segment Specialization Program (MSSP) publishes various guides for use by IRS employees conducting audits and as information for taxpayers and practitioners.

### [Related Links - Real Estate](#)

This page provides you links to sites that have specific information dealing with real estate.

### [Financial Resources - Real Estate](#)

This section provides you with direct links to many commonly used financial resources for small businesses.

### [Tax Rules for Foreign Investors in U.S. Real Property](#)

The disposition of a U.S. real property interest by a foreign person (transferor) is subject to the Foreign



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Investment in Real Property Tax Act of 1980 (FIRPTA) income tax withholding. FIRPTA authorized the United States for the first time to tax foreign persons on disposition of U.S. Real Property Interests (USRPI).

## [Income Verification Express Service \(IVES\)](#)

The Income Verification Express Service (IVES) provides two-business day processing and delivery of tax return transcripts. The new service replaces the existing process that required manual pick-up and delivery of transcripts from the IRS Return and Income Verification Services (RAIVS) units located across the country.