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Live in California and earn $250,000 last year? Yes, you'll probably pay more in state taxes. Paying back a student loan? You might be able to deduct more from federal taxes than you expected. Commute to work? You could get a break, too.

Whether you're filing taxes with a few taps of a smartphone app or hiring a professional to handle your returns, sorting out what's new and what will affect you poses new challenges this season. The flurry of tax code changes late last year and early this year has compressed the filing season to just a few weeks, forcing many tax preparers to work overtime just to keep up.

"It's a nightmare," said Bradford Hall, a Certified Public Accountant with Hall & Co. in Irvine. "Everybody is behind. Everybody is scrambling. Everybody wants to know what the new tax rates are going to be for them."

With tax returns due in just over a month, here's a rundown of some of the notable changes this year.

STATE CHANGES

Many affluent California residents will see their state tax bills rise after voters in November approved a tax hike on top earners. And unlike many federal changes enacted during the fiscal cliff negotiations, California's tax increase is retroactive to the beginning of 2012.

Proposition 30, dubbed the "millionaire's tax," boosted personal income tax rates by as much as 32 percent for individuals earning more than $250,000.

Under newly created tax brackets, income between $250,000 and $300,000 for

"This has a huge impact on individuals," said Russell Fox, principal of Clayton Financial and Tax. "A lot of them are going to be in for a rather rude surprise."

Through early March, California taxpayers have received average state refunds of $668, down 6 percent from last year.

Though wealthy taxpayers will shoulder most of the burden, Prop. 30 also increased the state's sales tax by one-quarter of 1 percent.

The measure, which passed with 54 percent of the vote, is expected to bring in about $6 billion annually.

The state tax hikes have sparked complaints from people such as golfer Phil Mickelson, and have generated discussion about the possibility of well-to-do residents moving to other states with lower tax rates.

"We have the highest taxes in the nation," said Kris Vosburgh, executive director of the anti-tax group Howard Jarvis Taxpayers Association. "What more do (state lawmakers) need?"

FEDERAL CHANGES

This year, many tax professionals were more surprised by what didn't change with federal taxes than what did.

Last-minute negotiations in Congress extended a number of tax code provisions that had been set to expire, including the child tax credit and deductions for educator expenses and mortgage insurance premiums. Lawmakers extended through 2017 the American Opportunity Tax Credit for tuition and related expenses. They also extended the earned income tax credit, which gives low-income individuals a credit of up to $5,891; last year, 194,000 Orange County taxpayers took advantage of it,

Lawmakers, however, made changes in other areas:

Mileage rates: Commuters may be in luck. The standard mileage rate rose from 51 cents a mile in early 2011 to 55.5 cents a mile for 2012, and may be deductible if you use your car for business. As part of the fiscal cliff deal, Congress also retroactively raised the amount taxpayers could set aside to pay for public transportation costs. The monthly public transit benefit for commuters whose employers offer reimbursement accounts was raised to $240 in pretax salary, up from $125.

Alternative Minimum Tax: Tax preparers are cheering the decision by lawmakers to enact a permanent fix for the alternative minimum tax (AMT). For more than 40 years, Congress had to periodically update, or “patch,” the AMT thresholds, which created uncertainty and made future tax planning difficult.

But as part of the fiscal cliff deal, the AMT exemption was set at $50,600 for individuals and $78,750 for married taxpayers filing jointly and the levels will be automatically adjusted for inflation. If Congress had failed to act, the AMT threshold would have reverted back to 2000 levels, forcing tens of millions of additional people to pay the tax.

“It was a guessing game. Now, the IRS can plan much better, tax professionals can plan much better,” Fox said. “Generally, those being hit with AMT in the past will get hit with AMT in the future, but we don’t have to worry about everyone getting hit with AMT.”

LOOKING AHEAD

Many of the biggest changes did not go into effect until January of this year, meaning they are showing up in paychecks now but won’t factor into tax returns until April 2014.

For more than three quarters of the country, the changes mean higher taxes.

to the Tax Policy Center, those earning over $1 million will see their tax bills rise by about $170,000 on average.

"It's going to look a lot different next year, especially for people of higher incomes," said Bill Geideman, an enrolled agent in Santa Ana.

Estate tax: Affluent families did win at least one reprieve. Lawmakers held the estate tax threshold steady at $5 million, indexed for inflation, rather than dropping it to $3.5 million as President Obama had proposed. But the tax rate on such inheritances was raised from 35 percent to 40 percent.

Capital Gains: Taxes increased on capital gains and dividends over $400,000, from 15 percent to 20 percent.

Health care tax: Investment income over $200,000 also will be subject to a 3.8 percent Medicare tax under a provision in the Affordable Care Act; this is in addition to the 0.9 percent Medicare tax on earned income.

On top of all that, many personal exemptions and itemized deductions will be phased out for high earners.

"For those earning, say, $500,000, they're getting hit with a barrage of new taxes," Fox said. "For individuals who are earning (high) wages, there are basically very few things that have improved from 2012 to 2013."

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