

## Internal Revenue Service

### Small Business/Self-Employed

### Taxpayer Education and Communication

## ***Tax Center***

### Overview

#### **Starting, Operating or Closing a Business**

Whether you are a budding entrepreneur, or an established business owner, you will find everything you need to start and manage your business venture.

<http://www.irs.gov/businesses/small/article/0,,id=110417,00.html>

#### **Business Taxes**

The form of business you operate determines what taxes you must pay and how you pay them.

<http://www.irs.gov/businesses/small/article/0,,id=98966,00.html>

### Getting Started

#### **Tax Information for Businesses**

If you run a small business or are self-employed, the IRS web site offers a wide variety of information to help you.

<http://www.irs.gov/businesses/small/index.html>

#### **Checklist for Starting a Business**

This checklist provides the basic steps you should follow to start a business.

<http://www.irs.gov/businesses/small/article/0,,id=98810,00.html>

#### **Business Structure**

When beginning a business, you must decide what structure to use.

<http://www.irs.gov/businesses/small/article/0,,id=98359,00.html>

#### **Employer ID Number**

An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to identify a business entity. Generally, businesses need an EIN.

<http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>

#### **Online Application - Form SS-4**

Apply online for the Employer Identification Number (EIN), also known as a Federal Tax Identification Number.

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

*NOTE: Most URLs are stable. Italicized URLs indicate addresses that are subject to change without notice, and should be reviewed monthly for viability.*

# **Tax Center**

## **IRS Forms and Publications**

### **Forms and Publications**

Need an IRS form or publication?

<http://www.irs.gov/formspubs/index.html>

### **Small Business Products Online Ordering**

Looking for a tool to help you meet your tax requirements? Choose from our free products, developed especially for the Small Business/Self-Employed person, and obtain updated information on existing products.

<http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>

## **Electronic Filing**

### **IRS e-file for Business**

The IRS offers several electronic filing options designed specifically for the business filer. There are several ways you may choose to participate in the IRS *e-file* for Business programs.

<http://www.irs.gov/efile/article/0,,id=118520,00.html>

### **Electronic Federal Tax Payments (EFTPS)**

Businesses and individuals can use the Electronic Federal Tax Payment System to pay all their federal taxes electronically, 24 hours a day, 7 days a week, via the phone, personal computer (PC) software or the Internet. Visit the EFTPS web site for all the latest information! Or visit the Department of Treasury's Financial Management Services web page on EFTPS

<http://www.eftps.gov/> or <http://www.fms.treas.gov/eftps/index.html>

*NOTE: Most URLs are stable. Italicized URLs indicate addresses that are subject to change without notice, and should be reviewed monthly for viability.*

## **Tax Center**

### **Employees**

#### **Employees**

Information about hiring, recordkeeping, and other topics for business owners with employees.

<http://www.irs.gov/businesses/small/article/0,,id=98862,00.html>

#### **Employee vs. Independent Contractor**

Before you can determine how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services.

<http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>

#### **Employment Tax for Small Business**

If you have employees, you are responsible for Federal Income Tax Withholding, Social Security and Medicare taxes and Federal Unemployment Tax Act (FUTA).

<http://www.irs.gov/businesses/small/content/0,,id=98942,00.html>

#### **Withholding Calculator**

This easy-to-use calculator can help you figure your employees' Federal income tax withholding so you can withhold the correct amount from their pay.

<http://www.irs.gov/individuals/article/0,,id=96196,00.html>

### **Corporations, Partnerships and Retirement Plans**

#### **Tax Information for Corporations**

<http://www.irs.gov/businesses/corporations/index.html>

<http://www.irs.gov/businesses/small/article/0,,id=98359,00.html>

#### **Tax Information for Partnerships**

<http://www.irs.gov/businesses/partnerships/index.html>

#### **Tax Information for Retirement Plans**

<http://www.irs.gov/retirement/index.html>

<http://www.irs.gov/businesses/small/article/0,,id=101119,00.html>

*NOTE: Most URLs are stable. Italicized URLs indicate addresses that are subject to change without notice, and should be reviewed monthly for viability.*

## **Tax Center**

### **Talk With The IRS**

#### **Contact Your Local IRS Office**

<http://www.irs.gov/localcontacts/index.html>

#### **The Taxpayer Advocate's Office**

The Taxpayer Advocate is an independent organization within the IRS. They help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

<http://www.irs.gov/advocate/index.html>

### **Learning Center**

#### **On-Line Classroom**

View a streaming video of an IRS Small Business Workshop, take an IRS course or complete an online self-directed version of a workshop taught live around the country.

<http://www.irs.gov/businesses/small/article/0,,id=97726,00.html>

#### **Small Business Workshops**

Throughout the country various non-profit and government organizations offer small business workshops.

<http://www.irs.gov/businesses/small/article/0,,id=99202,00.html>

#### **Small Business Tax Workshop Student/Instructor Materials**

From the IRS On-Line Classroom you can access the Small Business Workshop student and instructor materials: Pub. 1066 – Small Business Workshop Workbook on-line; Pub. 1066-A – Small Business Workshop Instructor Guide on-line and accompanying downloadable slides for each lesson; Pub. 1066B – Small Business Workshop Supplemental Guide.

<http://www.irs.gov/businesses/small/article/0,,id=111361,00.html>

#### **Virtual Small Business Workshop**

A free CD that can be viewed and ordered online. This CD contains video instructions on what you need to know to start and maintain your business.

<http://www.irs.gov/businesses/small/article/0,,id=97417,00.html>

*NOTE: Most URLs are stable. Italicized URLs indicate addresses that are subject to change without notice, and should be reviewed monthly for viability.*

# **Tax Center**

## **Resources**

### **Small Business Resources**

This section offers links to a broad range of resources across federal and state agencies.

<http://www.irs.gov/businesses/small/content/0,,id=98864,00.html>

## **Abusive Tax Schemes**

### **Abusive Tax Avoidance Transactions**

The Internal Revenue Service is taking steps to combat abusive tax shelters and transactions.

<http://www.irs.gov/businesses/corporations/article/0,,id=97384,00.html>

### **Abusive Scheme Toolkits**

To reach the maximum audience, the IRS recognizes the importance of partnering with external stakeholders. As a result, toolkits have been developed to aid stakeholders in assisting the IRS with counter-marketing against abusive tax schemes.

<http://www.irs.gov/businesses/small/article/0,,id=106788,00.html>

## **Miscellaneous**

### **Industries and Professions Index Page**

<http://www.irs.gov/businesses/small/industries/index.html>

### **Tax Information for International Businesses**

This section provides information on international taxes.

<http://www.irs.gov/businesses/international/index.html>

### **Tax Information for Tax Professionals**

This section provides information for tax practitioners and other tax professionals.

<http://www.irs.gov/taxpros/index.html>

### **Quick Alert**

Get on board and be one of the thousands of tax professionals that currently receive information on “up-to-the-minute” *e-file* events.

<http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.html>

### **1040 Central: Find What You Need, Fast**

No matter how you file, here are the links you'll need to do your 2003 tax return. Advance payments. E-file. Your refund. All at 1040 Central.

<http://www.irs.gov/individuals/article/0,,id=118506,00.html>

*NOTE: Most URLs are stable. Italicized URLs indicate addresses that are subject to change without notice, and should be reviewed monthly for viability.*