

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.



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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=98470,00.html>

<http://www.irs.gov/efile/content/0,,id=101103,00.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>

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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>

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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>



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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>

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