

# IRS One-Stop Resource Guide for Small Businesses

The IRS provides many products and services to assist small businesses meet their federal tax responsibilities. Whether you are a new business or have been in business many years, the information below will help you understand and comply with those responsibilities. We have also listed IRS phone numbers commonly used by small businesses as well as links to business related forms and publications. Whatever your needs, the IRS has the information for you.

Just click, read and learn.

## Federal Tax Basics for Small Business Owners

### Filing Information

[Filing and Paying Taxes](#) Information about how to file and pay your business taxes.

[Electronic Filing Options for Business Returns](#) Most business returns can be filed electronically including employment taxes and information returns, plus returns for partnerships, corporations, estates & trusts, and exempt organizations.

[Businesses with Employees](#) Guidance on tax-related responsibilities for an employer.

[Employment Taxes for Small Businesses](#) A wealth of information for your employment tax filing needs.

[Self-Employed Individuals or Independent Contractors](#) The basics on self-employment, filing requirements, and reporting responsibilities for independent contractors.

[Employee vs. independent contractor](#) Helpful information in determining your status as an employee or an independent contractor.

[Employer Identification Number \(EIN\)](#) Find out if you need an EIN and how to apply for one.

[Filing Late and/or Paying Late: Information You Should Know](#) Before you decide not to file your tax return on time or not pay all of your taxes when they are due, consider this.

### Payment Information

[Electronic Federal Tax Payment System EFTPS](#) EFTPS is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically – on-line or by phone 24/7.

[Electronic Funds Withdrawal and Credit Card for Businesses](#) Taxpayers who file electronically can e-file and e-pay in a single step by authorizing an electronic funds withdrawal.

[Estimated Taxes](#) Federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year. There are two ways to pay as you go: withholding and estimated taxes.

### Reporting Information

[Information Returns Processing](#) Understand your Information Reporting Requirements. Included are help-line telephone numbers and direct links to aid you in reporting information returns. You will also find information about how to file returns electronically or magnetically.

[SSA Online Wage Reporting System](#) Register and transmit Forms W-2 to SSA over the Internet.

[Recordkeeping](#) Unless you are a professional bookkeeper, you probably don't like to spend valuable business time keeping records. But keeping good records can actually help you save money.

### Tax Products for Small Businesses



**Tax Calendar  
for Small  
Businesses and  
Self-Employed**  
Publication 1518  
[Order now](#)  
[View Online](#)



**A Virtual Small  
Business  
Tax Workshop DVD**  
Publication 1066C  
[Order now](#)



**Small Business  
Resource Guide CD**  
Publication 3207  
[Order now](#)  
[View Online](#)

### IRS Contacts for Small Businesses

Title	Telephone Number
Business and Specialty Tax Line	800-829-4933
Refund Hotline	800-829-1954
Forms and Publications	800-829-3676
National Taxpayer Advocate's Help Line	877-777-4778
Centralized Lien Payoff	800-913-6050

Electronic Federal Tax Payment System	800-555-4477
Automated Collection System (Business)	800-829-3903
Employer Identification Number (EIN)	800-829-4933
Excise Tax and Form 2290 Help Line	866-699-4096
Information Return Reporting	866-455-7438

## IRS Forms and Publications for Small Businesses

FORMS	PUBLICATIONS
<ul style="list-style-type: none"> <li>• <a href="#">General Forms</a></li> <li>• <a href="#">Starting a New Business</a></li> <li>• <a href="#">General Business Expenses</a></li> <li>• <a href="#">Employment Taxes</a></li> <li>• <a href="#">Employee Benefits</a></li> <li>• <a href="#">Paying Others</a></li> <li>• <a href="#">Supplemental Income (Rental)</a></li> <li>• <a href="#">Excise Taxes</a></li> <li>• <a href="#">Sole Proprietor/Self-Employed</a></li> <li>• <a href="#">Partnership</a></li> <li>• <a href="#">Limited Liability Corporation/Partnership (LLC/LLP)</a></li> <li>• <a href="#">Corporation</a></li> <li>• <a href="#">S Corporation</a></li> <li>• <a href="#">Nonprofit/Exempt Organizations</a></li> <li>• <a href="#">Specialized Forms</a></li> <li>• <a href="#">IRS Services and Products in Spanish</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">General Guides</a></li> <li>• <a href="#">Starting a New Business</a></li> <li>• <a href="#">General Business Expenses</a></li> <li>• <a href="#">Employment Taxes</a></li> <li>• <a href="#">Employee Benefits</a></li> <li>• <a href="#">Paying Others</a></li> <li>• <a href="#">Publications Based on Your Specific Type of Business</a></li> <li>• <a href="#">Supplemental Income (Rental)</a></li> <li>• <a href="#">Excise Taxes</a></li> <li>• <a href="#">Sole Proprietor/Self-Employed</a></li> <li>• <a href="#">Partnership</a></li> <li>• <a href="#">Limited Liability Corporation/Partnership (LLC/LLP)</a></li> <li>• <a href="#">Corporation</a></li> <li>• <a href="#">Nonprofit/Exempt Organizations</a></li> <li>• <a href="#">Specialized Publications</a></li> </ul>

[Order Multiple copies of Employer Forms](#) Place your order for information returns and employer products. Your request for products for **2006** will be held until they become available. Please do not reorder these products as they will be automatically shipped and may arrive in multiple shipments.

## Other Electronic Resources

## Interact Electronically with the IRS

[Small Business Mailing List](#) Free electronic mail service designed to provide tax information for small business owners.

[Subscribe to IRS Newswire](#) News releases via e-mail from the National Media Relations Office in Washington, D.C. Topics cover the entire range of tax administration, including tax law changes, filing season updates, statistics, etc. Two to three news releases are sent each week.

[Join the IRS Digital Dispatch](#) The IRS Digital Dispatch is our national list server. The Digital Dispatch provides national tax news and information about new developments on the IRS Web site.

[Join the Employee Plans News](#) The Employee Plans News is issued periodically during the year and provides information about current developments and upcoming events within the retirement plan arena.

[Subscribe to IRS Tax Tips](#) Subscribe to Tax Tips to get tax information via e-mail from the IRS daily during the tax-filing season and periodically the rest of the year.

[Subscribe to Retirement News for Employers](#) A publication of the Employee Plans office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued periodically during the year and provides information for employers about current developments and upcoming events within the retirement plan arena.

## General Tax Information

[Starting a Business](#) This section provides information on everything from a checklist for a new business, to selecting a business structure.

[Financing a Business](#) The links on this page provide information about financing your business.

[Operating a Business](#) Learn about operating a business with employees, business deductions, tax credits, filing and paying taxes, recordkeeping, and choosing an accounting method.

[Business Name Change](#) Explanation for businesses on how to make a name change.

[Closing a Business](#) This section provides procedures for getting out of business, including what forms to file and how to handle additional revenue received or expenses you may incur after your business is closed.

[Tax Information for Partnerships](#) Comprehensive tax information for Partnerships.

[S Corporations](#) An eligible domestic corporation can avoid double taxation (once to the shareholders and again to the corporation) by electing to be treated as an S corporation.

[IRA Resource Guide CD ROM for Small Businesses](#) A one-stop source for information on traditional or Roth IRA or IRA-based SEP, SIMPLE IRA, SARSEP or Payroll Deduction IRA retirement plan. Sections on how to set up, contribute,

invest and withdraw are included along with frequently asked questions, video clips, research materials and web site links.

[Industry Specific Tax Information](#) Tax information specific to your industry or profession.

[Industry Issue Resolution Program](#) The Industry Issue Resolution (IIR) Program resolves frequently disputed or burdensome tax issues. IRS solicits suggestions for issues for the program from taxpayers, representatives and associations.

[International Businesses](#) Provides links to information on a variety of International topics including Tax Treaties, Know-Your-Customer (KYC) Rules, Transfer Pricing and Qualified Intermediaries (QI).

[Abusive Tax Shelters and Transactions](#) The Internal Revenue Service has a comprehensive strategy in place to combat abusive tax shelters and transactions. This strategy includes guidance on abusive transactions, regulations governing tax shelters, a hotline for taxpayers to use to report abusive technical transactions, and enforcement activity against abusive tax shelter promoters and investors

#### [Links to Other Government Agencies and Business Organizations](#)

[Small Business Resources](#) This section offers links to a broad range of resources across federal and state agencies

[Industry Agencies and Organizations](#) Private-sector links to sources for business and tax-related information