



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 Structures

When beginning a business, you must decide what structure to use. Legal and tax considerations enter into this decision.

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

Employer ID Numbers (EINs)

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, Employer Identification Number (EIN)

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>



IRS Forms and Publications

Forms and Publications

Need an IRS form or publication?

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

Electronic Filing

e-file for Business and Self-Employed Taxpayers

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/>

Employees

Businesses with 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>

Independent Contractors vs. Employees

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 Taxes 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>



IRS Tax Center

IRS 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>

Retirement Plans for Small Businesses

Are you looking for information on employee retirement plans in order to provide better service to all your employees?

<http://www.irs.gov/retirement/content/0,,id=97203,00.html>

Talk With the IRS

Contact My Local Office

IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day.

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

Taxpayer Advocate Service

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 Tax 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>



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>

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>

e-News for Small Businesses

e-News for Small Businesses is a free electronic mail service designed to provide tax information for small business owners and self-employed individuals.

Sign-up and you will receive information about:

- Important upcoming tax dates
- What's new for small businesses on the IRS Web site
- Reminders and tips to assist small businesses with tax compliance
- IRS News Releases and special IRS announcements.

<http://www.irs.gov/businesses/small/content/0,,id=154826,00.html>

Tax Gap Fact Sheets for Small Business Owners

Reducing the Tax Gap is one of the greatest challenges the IRS faces. One of the keys to reducing the tax gap is through education and communication. The resources located on the Tax Gap site provide small business owners with information to help gain a better understanding with areas of tax law that contribute to noncompliance.

<http://www.irs.gov/newsroom/article/0,,id=158619,00.html>

Abusive Tax Schemes

Tax Scams - How to Recognize and Avoid Them

To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. Participating in illegal schemes to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. Education is the best way to avoid the pitfalls of these "too good to be true" tax scams.

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



Resources for Specific Communities

Industries/Professions

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

<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>