

IRS e-file for Business Q&As



Q. What types of business tax returns can be filed electronically?

A. The IRS e-file for Business program offers several electronic filing options to meet your business filing needs.

- **Employment tax returns** (Forms 940/941) can be filed electronically or on-line.
- **941 TeleFile program** may be used by certain qualified filers.
- **Information Returns** (Forms 1042-S, 1098, 1099, 5498, 8027, QWF (Questionable Forms W-4) and W-2G can be filed electronically using the FIRE (Filing Information Returns Electronically) system. Note: W-2s are processed through the Social Security Administration.
- **Form 1065, U.S. Return of Partnership Income**, can be filed electronically. The IRS accepts nearly all related forms and schedules.

Q. When will I be able to electronically file my Corporate Tax Return (Form 1120/1120S)?

A. The IRS is in the process of designing the Form 1120/1120S e-file program. The program will be implemented in the near future. Upon completion, the 1120 e-file program will have file and pay capability and returns will be processed on a transaction basis rather than batch mode.

Q. What are the benefits of using IRS e-file for Business?

A. All IRS e-file for Business products are E-efficient with increased accuracy, E-effective since you'll spend less time filing returns and more time focused on your business, and E-conomical with less paperwork. Plus, you receive an acknowledgment of return acceptance. File Smart...File Electronic.

Q. How can I get involved?

A. If you're a business taxpayer, ask your tax professional about e-filing. If you're a tax professional, ask your software developer about enabling your programs to take advantage of electronic filing.

Q. What companies offer IRS e-file for Business software products and services?

A. Visit www.irs.gov for a listing of "Approved IRS e-file for Business Providers." Click on IRS e-file.

Q. How do I apply?

A. Business taxpayers interested in participating in 940/941 On-Line should go to www.irs.gov to select an Approved IRS e-file for Business Provider. Upon selection of a provider you should fill out and submit a Letter of Application. Subsequently, you will receive a PIN (Personal Identification Number) to participate in the On-Line Program. The information on how to apply to file Form 1120/1120S will be available soon.

Software Developers/Transmitters/Reporting Agents are required to submit a Form 9041 to file Forms 940, 941, 1041 and 1065 electronically.

To become a Reporting Agent, please refer to Publication 1911, *Instructions for Preparing and Submitting Form 8665*.



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IRS *e-file* for Business Q&As (Continued)

Q. How do I apply to Participate in the 941 On-line Filing Program?

A. Contact the 941 On-line Filing provider of your choice, and complete the provider's registration and application process. The provider will electronically transmit your application to the IRS, and a PIN will be mailed to the business's representative. A listing of "Approved IRS *e-file* for Business Providers" can be found at www.irs.gov — click on IRS *e-file*.

Q. How do I apply to file Information Returns, Forms 1042-S, 1098, 1099, 5498, 8027, QWF and W-2G electronically?

A. You must submit Form 4419, *Application for Filing Information Returns Magnetically/Electronically with the IRS/MCC*, (Martinsburg Computing Center). Form 4419 should be submitted at least 30 days before the due date of the returns for current year processing. Upon application approval, you will be assigned a five-character alpha/numeric Transmitter Control Code (TCC).

Q. Where do I send my Form 4419 and who can I call if I have questions?

A. Send completed Form 4419 to: IRS Martinsburg Computing Center, Information Reporting Program, 230 Murall Drive, Kearneysville, WV 25430. Phone (toll-free) 866-455-7438, Monday through Friday, 8:30 A.M. to 4:30 P.M. EST. Telecommunications Device for the Deaf (TDD) can be reached at 304-267-3367.

Q. Can I make my business tax payments electronically?

A. Yes, individuals and businesses can make their federal tax payments electronically using the Electronic Federal Tax Payment System (EFTPS). You may use the Internet, the phone, or PC software. Visit www.eftps.gov for more information.

Q. How do I enroll and/or receive more information on EFTPS?

A. To enroll in EFTPS-OnLine—visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 or 1-800-945-8400.



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