



## Internal Revenue Service Small Business/Self-Employed Taxpayer Education and Communication



# Tax Center

## 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/index.html>

### **Starting a Business**

The links on this page provide information about what is involved in starting a new business and bring up some important issues to consider.

<http://www.irs.gov/businesses/small/article/0,,id=99336,00.html>

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

Most businesses start out small. The checklist below provides the basic steps you should follow to start a business. The list should not be construed as all-inclusive. Other steps may be appropriate for your specific type of business.

Refer also to the Small Business Administration's [Checklist for Going into Business](#)

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

### **Employer Identification 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. See "How to Apply for an EIN" to go to the On-Line Application – the quickest way to get an EIN.

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

## Ending a Business

There is more involved in ending your business than just locking the doors. 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.

<http://www.irs.gov/businesses/small/article/0,,id=98761,00.html>

## Employees

### Businesses with Employees

This page has links to information on employment taxes, wage reporting requirements, and other items of interest to businesses with employees.

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

### Employment Taxes for Small Businesses

These pages have links to information on employment taxes, Employee or Independent Contractor, Training Materials and other resources

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

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

### Withholding Calculator

The purpose of this application is to help employees to ensure that they do not have too much or too little income tax withheld from their pay. It is not a replacement for Form W-4, but most people will find it more accurate and easier to use than the worksheets that accompany Form W-4.

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

## Retirement Plans

### General

Retirement plans are vehicles which may be used to set aside tax deferred compensation for use by individuals at their retirement. The [Employee Plans Corner](#) provides useful information to plan sponsors, plan administrators, plan practitioners, or other professionals who provide services to retirement plans. Publications of specific interest to employers are listed below.

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

### IRA-Based Plans

Such “no fuss” plans include Payroll Deduction IRAs, SEP-IRAs, and SIMPLE IRAs that range from those with little employer involvement to those that the employer operates and funds.

<http://www.irs.gov/retirement/article/0,,id=111357,00.html> .

### **Retirement Plan Life Cycle Available**

This link provides detailed information on each stage in the life cycle of a retirement plan. There are four stages: Choosing, Establishing, Operating and Terminating.

<http://www.irs.gov/retirement/article/0,,id=108981,00.html>

## **Training Opportunities**

### **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 Workshop Student/Instructor Materials**

This links to the IRS On-Line Classroom. There 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.

<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>

### **Introduction to Federal Taxes for Small Businesses**

This course teaches the basics of how to comply with IRS rules and regulations while beginning and operating a small business. It introduces new small business owners and self-employed entrepreneurs to IRS tax law in an easy-to-understand format.

<http://216.12.134.199/p3693/p3693.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/content/0,,id=101103,00.html>

### **Electronic Federal Tax Payments**

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/>

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

### **Annual Wage Reporting and Filing Forms W-2**

Business Services Online (BSO) is a suite of Internet services for businesses that exchange information with the Social Security Administration. This includes annual wage reporting and filing Forms W-2

<http://www.business.gov/busadv/frame.cfm?urltest=http://www.ssa.gov/employer/&catid=70&urlplace=maincat.cfm>

## **Other Small Business Resources from the IRS**

### **Small Business Resource Guide**

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

### **Small Business Tax Calendar – Publication 1518**

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

### **Introduction to Federal Taxes –Publication 3693**

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

## **Information for Specific Types of Businesses**

### **Agriculture**

<http://www.irs.gov/businesses/small/industries/content/0,,id=100111,00.html>

### **Automotive**

<http://www.irs.gov/businesses/small/industries/content/0,,id=99642,00.html>

### **Child Care**

<http://www.irs.gov/businesses/small/industries/content/0,,id=99878,00.html>

### **Construction**

<http://www.irs.gov/businesses/small/industries/content/0,,id=99329,00.html>

**Entertainment**

<http://www.irs.gov/businesses/small/industries/content/0,,id=100767,00.html>

**Gaming**

<http://www.irs.gov/businesses/small/industries/article/0,,id=99744,00.html>

**Gas Retailers**

<http://www.irs.gov/businesses/small/content/0,,id=99910,00.html>

**International Taxpayer**

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

**Manufacturing**

<http://www.irs.gov/businesses/small/industries/content/0,,id=100647,00.html>

**Real Estate**

<http://www.irs.gov/businesses/small/industries/content/0,,id=99342,00.html>

**Restaurant**

<http://www.irs.gov/businesses/small/industries/content/0,,id=98720,00.html>

**Practitioner**

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