



# IRS Tax Center

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## 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.

### [Business Taxes](#)

The form of business you operate determines what taxes you must pay and how you pay them.

## 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.

### [Checklist for Starting a Business](#)

This checklist provides the basic steps you should follow to start a business.

### [Business Structures](#)

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

### [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.

### [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.

## IRS Forms and Publications

### [Forms and Publications](#)

Need an IRS form or publication?

## 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.

### [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.

### [QuickAlerts "More" e-file Benefits for EROs](#)

Get on board and be one of the thousands of tax professionals that currently receive information on "up-to-the-minute" e-file events.



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## Employees

### [Businesses with Employees](#)

Information about hiring, recordkeeping, and other topics for business owners with employees.

### [Independent Contractor 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.

### [Employment Taxes for Small Businesses](#)

If you have employees, you are responsible for Federal Income Tax Withholding, Social Security and Medicare taxes and Federal Unemployment Tax Act (FUTA).

### [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.

### [Retirement Plans for Small Businesses](#)

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

## 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.

### [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.

## Learning Center

### [On-Line Classroom](#)

The Small Business/Self-Employed Virtual Small Business Tax Workshop is designed to help new and existing small business owners understand and meet their federal tax obligations.

### [Small Business Tax Workshops](#)

Throughout the country various non-profit and government organizations offer small business workshops.

## Resources

### [Small Business Resources](#)

This section offers links to a broad range of resources across federal and state agencies.

### [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.



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## [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.

## 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.

## Disaster Information

### [Help for Hurricane Victims: Information on Tax Relief, Charitable Issues](#)

The Internal Revenue Service is working to provide appropriate relief and assistance to victims of Hurricanes Katrina, Rita and Wilma.

### [Tax Relief in Disaster Situations](#)

Special tax law provisions may help taxpayers recover financially from the impact of a disaster, especially when the president declares their location to be a major disaster area.

## Resources for Specific Communities

### [Industries/Professions](#)

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

### [Tax Information for International Businesses](#)

This section provides a vast amount of information on U.S. taxes for both aliens living in the U.S. and U.S. citizens located overseas.

### [Tax Information for Tax Professionals](#)

Provides links to items on IRS.GOV which are helpful to the tax professional. We want to make it easy for tax professionals to find everything they need.