



# ***Small Business Tax Resources***



**Stakeholder Liaison establishes and manages relationships with partners that serve small businesses, multilingual, rural and underrepresented communities to promote two-way dialogue in helping taxpayers understand and meet their tax responsibilities.**





## **IRS Stakeholder Liaisons will discuss current business topics**

- The Dirty Dozen Tax Scam
- Work Opportunity Tax Credit
- Communicating with the IRS in other languages
- Payment options



# Dirty Dozen Tax Scams Overview

Compiled annually, the Dirty Dozen lists a variety of common scams that taxpayers can encounter anytime. The IRS warns taxpayers, tax professionals and financial institutions to beware of these scams.

This year's list is divided into five groups:

- **Potentially abusive arrangements**
- **Pandemic-related scams**
- **Offer in Compromise “mills”**
- **Suspicious communications**
- **Spear phishing attacks**

*The list is not a legal document or a literal listing of agency enforcement priorities. It is designed to raise awareness among a variety of audiences that may not always be aware of developments involving tax administration.*



Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your Social Security number is used to file a fraudulent return or to claim a refund or credit.

## Information for Individuals

### [Taxpayer Guide to Identity Theft](#)

Know the signs of identity theft, take action if you are a victim and protect your data and identity.

### [Unemployment Benefits](#)

What to do if your name was used to claim unemployment benefits you did not receive.

### [Taxes. Security. Together.](#)

We all have a role to play in protecting your data.

## Information for

[Tax Professionals](#)

[Businesses](#)

**Cyberattacks are a serious threat to small businesses. Take action to safeguard your systems and data.**



 **irs.gov/identitytheft**

**The IRS works hard to protect you against scams, but we can't do it alone. Do your part by taking certain precautions.**



 **www.irs.gov/identitytheft**



## Dirty Dozen Tax Scams – News Releases

For a detailed description of each scam, please refer to the list below:

- [IRS warns taxpayers of "Dirty Dozen" tax scams for 2022 | Internal Revenue Service](#)
- [IRS continues with Dirty Dozen this week, urging taxpayers to continue watching out for pandemic-related scams including theft of benefits and bogus social media posts | Internal Revenue Service](#)
- [Dirty Dozen: IRS urges anyone having trouble paying their taxes to avoid anyone claiming they can settle tax debt for pennies on the dollar, known as OIC mills | Internal Revenue Service](#)
- [Dirty Dozen: Scammers use every trick in their communication arsenal to steal your identity, personal financial information, money and more | Internal Revenue Service \(irs.gov\)](#)
- [Dirty Dozen: IRS, Security Summit reiterate recent warning to tax professionals and other businesses of dangerous spear phishing attacks | Internal Revenue Service](#)



# Work Opportunity Tax Credit (WOTC)





## Work Opportunity Tax Credit (WOTC)

- **Federal tax credit available to employers for hiring individuals from certain targeted groups who have consistently faced significant barriers to employment**
- **Encourages workplace diversity**
- **Facilitates access to good jobs for American workers**
- **Consolidated Appropriation Act, 2021 authorized the extension of the WOTC until December 31, 2025**



**These targeted groups include...**





## WOTC Targeted Groups

- **Temporary Assistance for Needy Families (TANF) recipients**
- **Unemployed veterans, including disabled veterans**
- **Formerly incarcerated individuals**
- **Designated Community Resident (DCR)**
- **Vocational Rehabilitation Referral**



## WOTC Targeted Groups (continued)

- **Summer Youth Employee**
- **Supplemental Nutrition Assistance Program (SNAP) Recipient**
- **Supplemental Security Income (SSI) Recipient**
- **Long-Term Family Assistance Recipient**
- **Qualified Long-Term Unemployment Recipient**



**Before  
claiming  
the credit...**





## Pre-Screening and Certification

- **All employers must obtain certification that an individual is a member of the targeted group, before the employer may claim the credit**
- **An eligible employer must file Form 8850, Pre-Screening Notice and Certification Request with their respective state workforce agency within 28 days after the eligible worker begins work.**
- **Employers should contact their individual state workforce agency with any specific processing questions for Forms 8850.**



# Form 8850, Pre-Screening Notice and Certification Request for the WOC

Form **8850**  
(Rev. March 2016)  
Department of the Treasury  
Internal Revenue Service

## Pre-Screening Notice and Certification Request for the Work Opportunity Credit

OMB No. 1545-1500

► Information about Form 8850 and its separate instructions is at [www.irs.gov/form8850](http://www.irs.gov/form8850).

**Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.**

Your name \_\_\_\_\_ Social security number ► \_\_\_\_\_

Street address where you live \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

County \_\_\_\_\_ Telephone number \_\_\_\_\_

If you are under age 40, enter your date of birth (month, day, year) \_\_\_\_\_

- 1  Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 2  Check here if **any** of the following statements apply to you.
  - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
  - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
  - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
  - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
    - a. Received SNAP benefits (food stamps) for the past 6 months; **or**
    - b. Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
  - During the past year, I was convicted of a felony or released from prison for a felony.
  - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
  - I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.



## Limitations on the Credits

- **The credit is limited to the amount of the business income tax liability or Social Security tax owed.**
- **A taxable business may apply the credit against its business income tax liability, and the normal carry-back and carry-forward rules apply.**
- **For qualified tax-exempt organizations, the credit is limited to the amount of employer Social Security tax owed on wages paid to all employees for the period the credit is claimed.**



## Claiming the WOTC

**After the required certification is secured,**

- **Taxable employers claim the tax credit as a general business credit on Form 3800 against their income tax by filing the following:**
  - Form 5884, Work Opportunity Credit
  - Form 3800, General Business Credit
  - Your business's related income tax return
- **Tax-exempt employers claim the credit against the employer Social Security tax by separately filing:**
  - Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.



# Form 5884, Work Opportunity Credit

Form **5884**  
(Rev. March 2021)  
Department of the Treasury  
Internal Revenue Service

## Work Opportunity Credit

OMB No. 1545-0219

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.

Attachment  
Sequence No. **884**

Name(s) shown on return	Identifying number

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.	
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)	<b>1a</b>
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>



# Form 3800, General Business Credit

Form **3800**

Department of the Treasury  
Internal Revenue Service (99)

## General Business Credit

- ▶ Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.
- ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

**2020**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

**Part I** **Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	
	Check this box if the carryforward was changed or revised from the original reported amount . . . . .		<input type="checkbox"/>
<b>5</b>	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	

**Part II** **Allowable Credit**

<b>7</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul>	<b>7</b>	
<b>8</b>	Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 11 . . . . .</li> <li>• Corporations. Enter -0- . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	<b>8</b>	



## The Work Opportunity Tax Credit Benefits Employers



**Consider the benefits of the  
Work Opportunity Tax Credit.**

***[irs.gov/smallbiz](https://irs.gov/smallbiz)***







## Communicating with the IRS in other Languages



Did you know  
the IRS has  
information in  
multiple languages?

[www.irs.gov/help/languages](http://www.irs.gov/help/languages)

The graphic features a central text message surrounded by several colorful speech bubbles in shades of green, orange, blue, pink, and purple. The IRS logo is placed inside a green speech bubble in the top left corner of the graphic.



## Disclosure Basics

- Internal Revenue Code Section §6103(a)
- General Rule - Prohibits any officer or employee of the United States from disclosing tax information:

*“Tax Returns and Return Information are*

***confidential***

*except as provided by law.”*





# Our Commitment to Serving a Diverse Nation

## Commissioner Rettig's commitment to serving a diverse nation by:

- Improving service to all taxpayers
- Expanding our multilingual initiatives
- Communicating with taxpayers in the language of their choice





### **Certain high-volume web pages have been translated into:**

- Spanish,
- Chinese (Simplified and Traditional),
- Korean,
- Russian,
- Vietnamese and
- Haitian-Creole.



IRS.gov

An official website of the United States Government

IRS

Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

Get My Payment

Get Coronavirus Tax Relief

File an Extension

Make a Payment

Get Your Refund

File Your Tax

View Your Account

Get Answers to Your Tax Questions

Dropdown menu options:  
Español  
中文 (简体)  
中文 (繁體)  
한국어  
Русский  
Tiếng Việt  
Kreyòl ayisyen





## Expanded Over the Phone Interpreter (OPI)

- **Toll-free lines offer support using OPI:**
  - For assistance in English and Spanish, call 800-829-1040
  - For all other languages, call 833-553-9895

Looking for  
tax help?

[www.IRS.gov](http://www.IRS.gov) has help in  
several different languages.





# Languages

[Home](#) / [Help](#) / Languages

## Languages

[www.irs.gov/help/languages](http://www.irs.gov/help/languages)

- [Interactive Tax Assistant](#)
- [Tools](#)
- [Report Phishing](#)
- [Fraud/Scams](#)
- [Notices and Letters](#)
- [Appeals](#)
- [Frequently Asked Questions](#)
- [Accessibility](#)
- [Contact an International IRS Office](#)
- [Tax Topics](#)
- [Other Languages](#)



We know that tax information can be hard to understand in any language. It can be even harder if that information isn't offered in the language you know best. We're translating our tax resources into more languages. Until we do, we're offering basic tax information in these twenty languages.

Choose from the languages listed below to get the information you need to pay your taxes and file a federal tax return.

- |                          |                           |                         |                                |
|--------------------------|---------------------------|-------------------------|--------------------------------|
| <a href="#">Español</a>  | <a href="#">中文 (繁體)</a>   | <a href="#">中文 (简体)</a> | <a href="#">Tiếng Việt</a>     |
| <a href="#">한국어</a>      | <a href="#">РУССКИЙ</a>   | <a href="#">العربية</a> | <a href="#">kreyòl ayisyen</a> |
| <a href="#">Tagalog</a>  | <a href="#">Português</a> | <a href="#">Polski</a>  | <a href="#">فارسی</a>          |
| <a href="#">Français</a> | <a href="#">日本語</a>       | <a href="#">ગુજરાતી</a> | <a href="#">ਪੰਜਾਬੀ</a>         |
| <a href="#">இந்திய</a>   | <a href="#">اردو</a>      | <a href="#">বাংলা</a>   | <a href="#">Italiano</a>       |
| <a href="#">English</a>  |                           |                         |                                |



# IRS Social Media – IRS.gov/socialmedia

[File](#)[Pay](#)[Refunds](#)[Credits & Deductions](#)[Forms & Instructions](#)

## IRS Social Media

[English](#) | [Español](#)

### Topics in the News

### News Releases

### Multimedia Center

[IRS2Go](#)[Social Media](#)[American Sign Language \(ASL\)](#)[Audio Files for Podcasts](#)[Radio PSAs](#)

### Tax Relief in Disaster Situations

### Tax Reform

### Taxpayer First Act

### Tax Scams/Consumer Alerts

### The Tax Gap

### Fact Sheets

### IRS Tax Tips

### e-News Subscriptions

### IRS Guidance

### Media Contacts

### Connect with the IRS

The IRS uses social media to share the latest updates on tax changes, scam alerts, initiatives, products and services. Connect with the IRS through the following social media platforms.

#### Facebook

The IRS Facebook pages in English and Spanish post useful information, event announcements and tips for the general taxpaying public and tax professionals.

#### YouTube

Tune in to the IRS YouTube channels to watch short, practical videos in English and ASL. You can also see our video tips in Spanish and Chinese in our Multilingual channel.

#### Twitter

IRS tweets include tax-related announcements for individuals, businesses, tax professionals and people looking for #IRSjobs. This platform is also a good way to stay up to speed on the latest scam alerts. We share updates in English and Spanish.

#### Instagram

The IRS shares taxpayer-friendly information on Instagram covering a variety of topics to help people navigate tax law changes, provide the latest tax scam information and help combat tax-related identity theft, as well as periodically share information in Spanish and other languages.

#### LinkedIn

The IRS LinkedIn page posts agency updates, tax information, and job announcements.

### IRS2Go

- [IRS2GoApp](#)

### YouTube

- [IRS Videos](#)
- [IRS Videos ASL](#)
- [IRS Videos Multilingual](#)
- [Taxpayer Advocate](#)

### Twitter

- [@IRSnews](#)
- [@IRStaxpros](#)
- [@IRSenEspañol](#)
- [@RecruitmentIRS](#)
- [@YourVoiceAtIRS](#)
- [@IRStaxsecurity](#)
- [@IRSsmallbiz](#)
- [@IRS\\_CI](#)

### Facebook

- [IRS](#)
- [IRS en Español](#)
- [IRS Tax Pros](#)
- [Taxpayer Advocate](#)



# Social Media: YouTube Videos @IRSVideos

What are advance Child Tax Credit payments? **1:11**

When will the IRS issue advance Child Tax Credit payments? **0:54**

Who is eligible for advance Child Tax Credit payments? **1:16**

Will the advance Child Tax Credit payments affect any government benefits someone is receiving? **0:52**

Changes to the Child Tax Credit 30 million households Monthly payments this July **1:05**

irs.gov/childtaxcredit2021 irs.gov/scams **1:54**

**What Are Advance Child Tax Credit Payments?**  
IRSVideos  
44K views · 7 months ago  
CC

**When Will the IRS Issue Advance Child Tax Credit...**  
IRSVideos  
38K views · 7 months ago  
CC

**Who Is Eligible for Advance Child Tax Credit Payments?**  
IRSVideos  
46K views · 7 months ago  
CC

**Will Advance Child Tax Credit Payments Affect Any...**  
IRSVideos  
19K views · 7 months ago  
CC

**Here's Who Will Get Advance Payments of the Child Tax...**  
IRSVideos  
343K views · 10 months ago  
CC

**Don't Fall for Tax Scams About the Child Tax Credit**  
IRSVideos  
26K views · 9 months ago  
CC

**Identity Theft** ▶ **PLAY ALL**  
Protect yourself from ID theft and find out how the IRS can help if you're a victim.

Prevent thieves **0:57**

irs.gov/iphishing **1:32**

irs.gov/childtaxcredit2021 irs.gov/scams **1:54**

Avoid Phishing Emails **1:17**

Don't Take The Bait! **1:17**

Email Scams **2:08**

**Protect Your Identity**  
IRSVideos  
11K views · 4 months ago  
CC

**Security Measures Help Protect Against Tax-Related...**  
IRSVideos  
7.3K views · 4 months ago  
CC

**Here's How To Avoid IRS Text Message Scams**  
IRSVideos  
7.4K views · 8 months ago  
CC

**Don't Fall for Tax Scams About the Child Tax Credit**  
IRSVideos  
26K views · 9 months ago  
CC

**Avoid Phishing Emails**  
IRSVideos  
19K views · 1 year ago  
CC

**W-2 Scam**  
IRSVideos  
10K views · 1 year ago  
CC

**Multilingual** ▶ **PLAY ALL**  
Get information about your federal taxes in various languages and find other multilingual resources.

IRS **1:50**

Tin Thuế Thu Nhập Kiểm Được **1:31**

IRS **1:45**

免費! **1:35**

MIỄN PHÍ! **1:48**

更多信息... irs.gov/closingabit @IRS **1:29**

**Tiền Hoàn Thuế của Tôi Ở Đâu?**  
IRSVideosmultilingua  
236 views · 1 month ago

**Tin Thuế Thu Nhập Kiểm Được (EITC) Có Thể Cho...**  
IRSVideosmultilingua  
100 views · 1 month ago

**我的退税款在哪里?**  
IRSVideosmultilingua  
212 views · 1 month ago

**国税局免费电子报税软件**  
IRSVideosmultilingua  
299 views · 1 month ago

**Vi Sao Quý Vj Nên Dừng Free File**  
IRSVideosmultilingua  
261 views · 3 months ago

**關閉企業**  
IRSVideosmultilingua  
640 views · 9 months ago



# Small Business/ Self-Employed Tax Center – IRS.gov/smallbiz

## Small Business and Self-Employed Tax Center

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl Ayisyen

### Individuals

#### Businesses and Self-Employed

##### Small Business and Self-Employed

- Employer ID Numbers
- Business Taxes
- Reporting Information Returns
- Self-Employed
- Starting a Business
- Operating a Business
- Closing a Business
- Industries/Professions
- Small Business Events
- Online Learning
- Large Business
- Corporations
- Partnerships

#### Charities and Nonprofits

#### International Taxpayers

#### Governmental Liaisons

#### Federal State Local Governments

#### Indian Tribal Governments

#### Tax Exempt Bonds

### What You'll Find Here

Resources for taxpayers who file Form 1040 or 1040-SR, Schedules C, E, F or Form 2106, as well as small businesses with assets under \$10 million.

### Most Popular

- Employer ID Numbers (EINs)
- Forms and Publications
- Self-Employment Taxes
- E-file Employment Taxes



IRS Small Business Self-Employed Tax Center YouTube Video

### Information For

- Self-Employed
- Independent Contractor or Employee
- Business Structure
- Businesses with Employees
- Industries/Professions

### Preparing Your Taxes

- Business Tax Credits
- Deducting Expenses
- Recordkeeping
- Employment Taxes

### Filing/Paying Taxes

- Filing and Paying Your Business Taxes
- IRS Tax Calendar for Businesses and Self-Employed
- Filing Past Due Tax Returns
- Information Return Reporting
- Calculate Your Employment Taxes

### Stages of Owning a Business

- Starting a Business
- Operating a Business
- Closing a Business
- Changing Address
- Changing Business Name

### General Topics

- A-Z Index for Business
- Affordable Care Act (ACA)
- Gig Economy (Sharing Economy)
- Report of Foreign Bank and Financial Accounts (FBAR)
- Retirement Plans for Small Entities and Self-employed
- Tax Reform Provisions that Affect Businesses

### Online Learning

- IRS Video Portal
- Small Business Events
- Online Tools & Educational Products
- Small Business Tax Workshop
- Subscribe to e-News
- Webinars for Small Businesses
- Tax Cuts and Jobs Act (TCJA) Training Materials



**Business Tax Centers**

**IRSvideos.gov/smallbiz & IRSvideos.gov/gigeconomy**

*Own a small business? Building a small business?*

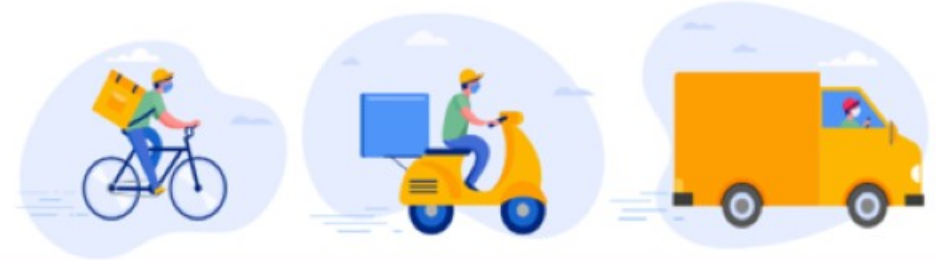
IRS offers resources in several languages

**Small Business and Self-Employed Tax Center**

[www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)



**Working in the  
gig economy?**



The IRS **Gig Economy Tax Center** can help you with your tax obligations. [www.irs.gov/gigeconomy](http://www.irs.gov/gigeconomy)

[File](#)[Pay](#)[Refunds](#)[Credits & Deductions](#)[Forms & Instructions](#)

## Subscribe to e-News for Small Businesses

Individuals

**Businesses and Self-Employed**

Small Business and Self-Employed

Employer ID Numbers

Business Taxes

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 for SB/SE customers
- What's new for small businesses on the IRS website
- Reminders and tips to assist small businesses/self-employed with tax compliance
- IRS News Releases and special IRS announcements that pertain to SB/SE customers

When you subscribe, you will receive a confirmation message by e-mail. Remember, you must respond to this email in order to verify your subscription.

[Subscribe](#) / [Unsubscribe](#)



# Small Business Virtual Tax Workshop

## IRS.gov/sbworkshop

IRS Video Portal

Hel Search

Individuals **Businesses** Tax Professionals Governments Charities & Non-Profits Multilingual

Small Business Tax Workshop

[Taxpayer First Act](#)  
[Affordable Care Act](#)  
[Bank Secrecy Act](#)  
[Business Expenses](#)  
[Business Income](#)  
[Changing Your Business](#)  
[Disaster Information](#)  
[Employers](#)  
[Filing and Paying Taxes](#)  
[Forms](#)  
[IRS Audits](#)  
[IRS Liens](#)  
[Post-Filing Issues](#)  
[Resources](#)  
[Retirement Plans](#)  
[Scams and Fraud](#)  
[Starting a Business](#)  
[Small Business Tax Workshop](#)  
 **Transcript**

Hello everyone and welcome to the Small Business Tax Workshop.  
 We designed this workshop for you as a business owner, understand and meet your federal tax obligations.

Lesson 1 - Federal taxes and your new business  
 Lesson 2 - Schedule C and other small business taxes  
 Lesson 3 - Filing and paying taxes electronically  
 Lesson 4 - Business use of your home  
 Lesson 5 - Federal taxes when hiring employees or independent contractors  
 Lesson 6 - Managing payroll to withhold the correct amount of taxes  
 Lesson 7 - Tax deposits and filing a return to report payroll taxes  
 Lesson 8 - Hiring people who live in the U.S. who aren't citizens

English (United States) [v]  
 English (United States)  
 español (Estados Unidos)  
 中文(简体)  
 中文(繁體)  
 한국어  
 русский  
 Tiếng Việt  
 Kreyòl ayisyen

Like Dislike Share Bookmark



# EFTPS: The Electronic Federal Tax Payment System – IRS.gov/EFTPS

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)



New enrollments for EFTPS can take up to five business days to process.

## The easiest way to pay all your federal taxes

[EFTPS](#) is a free system offered by the U.S. Department of Treasury to pay your federal taxes.

### EFTPS® offers ...

#### Security you can count on

When making your electronic federal tax payment, using three pieces of identification safeguards your privacy and secures your information. The use of your Taxpayer Identification Number (EIN or SSN), Personal Identification Number (PIN) and Internet Password, along with a secure Internet browser, increases your security.

#### Convenience at your fingertips

- Schedule payments up to 365 days in advance.
- Make your tax payment from home or office, 24/7.
- Pay your income, employment, estimated and excise federal tax payments.
- Easily change or cancel scheduled payments.
- Track your payment with email notifications.
- View 15 months of payment history
- Receive help with payments or questions from Customer Service Agents.





Electronic Federal Tax Payment System

- HOME
- ENROLLMENT
- MY PROFILE
- PAYMENTS
- HELP & INFORMATION
- CONTACT US
- LOGIN

- ABOUT EFTPS
- HOW TO USE EFTPS
- FAQ
- WHAT'S NEW?
- PRIVACY STATEMENT
- ACCESSIBILITY STATEMENT



## WELCOME TO EFTPS®

### New to our site?

The Electronic Federal Tax Payment System® tax payment service is provided free by the U.S. Department of the Treasury. After you've enrolled and received your credentials, you can pay any tax due to the Internal Revenue Service (IRS) using this system.

[MAKE A PAYMENT](#)

[ENROLL](#)

### You asked, we listened!

The EFTPS® Web site was recently updated based on feedback from users like you. You can now:

- Receive your confirmation by email.
- Verify the bank account that will be used when making a payment
- Change the bank account used for a payment
- Self-select your PIN when creating an additional enrollment
- Terminate an enrollment you are no longer using

See [What's New](#) for complete details.

**Please note:** Your tax payment is due regardless of this Web site's availability. You can always make a tax payment by calling our voice response system at 1.800.555.3453. Follow the prompts to make your payment.



## EFTPS - Enroll

- **How to enroll:**
  - Go to the [www.eftps.gov](http://www.eftps.gov) website
  - Use your taxpayer identification number (SSN or EIN)
  - Provide your banking information (account and routing number)
  - Get your Personal Identification Number (PIN) five days later in the mail



# EFTPS – Make a Payment

- **About Payments:**

- Payments must be scheduled at least one calendar day prior to the tax due date (before 8:00 p.m. ET.)
- Remember, you can use EFTPS to make all federal tax payments and to review up to 15 months of your electronic federal tax payment history.



# Resource – Pay Online webpage - IRS.gov/pay

Home / Payments

## Pay Online

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl Ayisyen

- Bank Account (Direct Pay)**
- Debit or Credit Card
- Business Tax Payment (EFTPS)
- Your Online Account
- Payment Plan
- Penalties
- Tax Withholding
- Foreign Electronic Payments
- User Fees

We accept full and partial payments, including payments toward a payment plan (including installment agreement). Penalties and interest will continue to grow until you pay the full balance.

### Sign In to Pay and See Your Payment History

For individuals only.

- View the amount you owe, your payment plan details, payment history, and any scheduled or pending payments.
- Make a same day payment from your bank account for your balance, payment plan, estimated tax, or other types of payments.

[Go to Your Account](#)

### Pay from Your Bank Account

For individuals only. No registration required. No fees from IRS. Schedule payments up to a year in advance.

[Pay Now with Direct Pay](#)

### Pay by Debit Card, Credit Card or Digital Wallet (e.g., PayPal)

For individuals and businesses (not for payroll tax deposits). Processing fees apply.

[Pay Now by Card or Digital Wallet](#)

### Make Business Payments or Schedule Estimated Payments with the Electronic Federal Tax Payment System (EFTPS)

For businesses, tax professionals and individuals. Make payments from a bank account. Enrollment required.

[Go to EFTPS](#)

### Need More Time to Pay?

Avoid a penalty by filing and paying your tax by the due date, even if you can't pay what you owe.

For individuals and businesses: Apply online for a payment plan (including installment agreement) to pay off your balance over time. Fees apply.

[Apply for a Payment Plan](#)

See if you qualify for an [Offer in Compromise](#) to settle your debt for less than you owe.

If you're facing financial hardship, you may be eligible to ask for a [temporary collection delay](#) until your finances improve.

### Other Ways You Can Pay

- [Same-Day Wire](#) — Bank fees may apply
- [Check or Money Order](#) — Through U.S. mail
- [Cash](#) — Through a retail partner and other methods
- [Electronic Funds Withdrawal](#) — During e-filing



Pay Taxes



## Key Points

- **Electronic payments can be made online**
- **Federal Tax Deposits must be made using the EFTPS system. Other taxes can be paid on EFTPS as well**
- **Check or Money Orders are accepted. Make sure to make out to US Treasury and mail to the appropriate address**



# Stakeholder Liaison

- **Remember to avoid the Dirty Dozen Tax Scams 2022**
- **The Work Opportunity Credit,**
- **Communicate with the IRS in many languages**
- **There are many payment options available**



## **IRS Resources for Small Business Owners**

### **Business Tax Centers**

- [Small Business and Self-Employed Tax Center](#)
- [Self-Employed Individuals Tax Center](#)
- [Gig Economy Tax Center](#)

### **Stages of Owning a Business**

- [Starting a Business](#)
- [Operating a Business](#)
- [Closing a Business](#)

### **Preparing Your Taxes**

- [Types of Income - Taxable and Nontaxable](#)
- [Deducting Expenses](#)
- [Recordkeeping](#)
- [Employment Taxes](#)

### **Filing/Paying Taxes**

- [Filing and Paying Your Business Taxes](#)
- [IRS Tax Calendar for Businesses and Self-Employed](#)
- [Information Return Reporting](#)

### **General Topics**

- [Independent Contractor or Employee](#)
- [Business Structure](#)
- [Businesses with Employees](#)
- [Industries/Professions](#)
- [Employer ID Numbers \(EINs\)](#)

### **Online Learning**

- [Small Business Events](#)
- [Small Business Tax Workshop – The Virtual Workshop](#)
- [Subscribe to e-News for Small Businesses](#)



# Are You Leaving Money on the Table?

Receive Financial Credits for Hiring From These Qualified Target Groups:

- Temporary Assistance for Needy Families (TANF) Recipients
- Qualified veterans (There are five categories of veterans eligible)
- Ex-Felons
- Designated Community Residents
- Vocational Rehabilitation referrals
- Summer Youth Employees
- Supplemental Nutrition Assistance Program (SNAP) Recipients
- Supplemental Security Income (SSI) Recipients
- Long-term Family Assistance Recipients
- Qualified Long-term Unemployment Recipients



# Thank You!

## QUESTIONS?

Contact :

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