



Greetings from Seattle!

IRS Tools and Resources for Small Businesses

April 17, 2025

Sponsored by

SCORE Greater Seattle Chapter

A group of diverse small business owners, including a woman in a bakery, a man in a laundry, and a woman in a shop, standing in front of a city street scene. The text "IRS Tools & Resources for Small Businesses" is overlaid on the image.

IRS Tools & Resources for Small Businesses

**David Higgins
Tax Specialist**

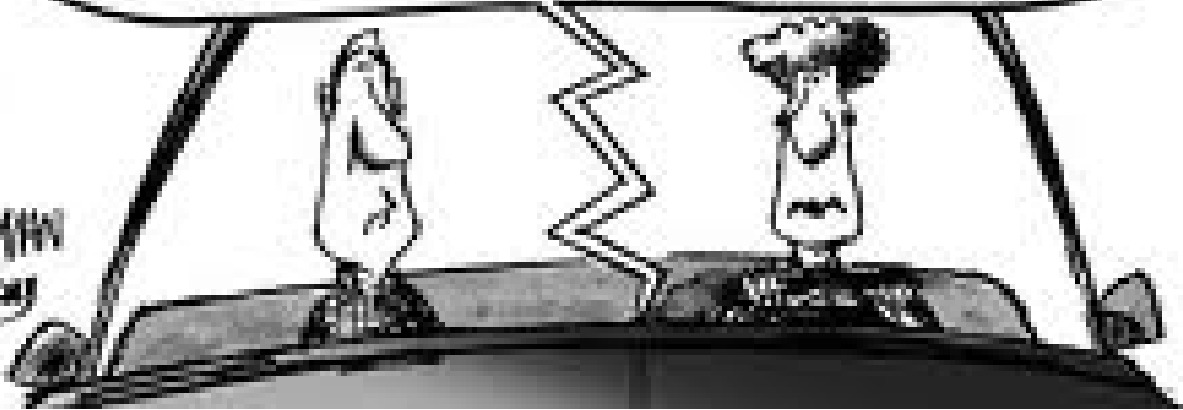


Communications & Liaison Stakeholder Liaison

IF THE IRS MADE A GPS...

...PROCEED TO THE INTERSECTION
FOLLOWING SCHEDULE C (SECTION 4-6)
THEN TURN RIGHT IF THE NUMBER OF
PASSENGERS IN YOUR VEHICLE
[FORM B22] IS GREATER THAN THE
NUMBER OF CUP-HOLDERS (LINE 15)
CURRENTLY IN USE...

WIT
HARDELSON
© 2011





Your Presenter

- **David Higgins**
- Tax Specialist
- 14 years working for the IRS
- Currently in Communications and Liaison
- Previously:
- Collections Representative
- Revenue Officer



Introductions

- Introduce yourself using the chat function, stating the following attributes about yourself:
 - Your first name
 - The industry your business is in, or a very short description of your business.



SCORE's Business Success Resources

SCORE

Our mission is to foster vibrant small business communities through mentoring and education.

National non-profit organization with 300 chapters and 10,000 volunteers.

Greater Seattle Chapter has over 100 volunteers with a variety of different backgrounds and expertise.

SCORE Mentors

Meet one-on-one with expert business mentors in many business specialties. Mentors advise, educate and encourage business owners to help them develop and be successful in their businesses.

<https://www.score.org/seattle/local-mentors>

SCORE Small Business Workshops

<https://www.score.org/seattle/local-workshops>



SCORE Website
Information, Business
plan templates,
newsletters, etc.
Online Webinar
Training

[Home page | SCORE](#)

SBA Website
[Seattle | U.S. Small
Business
Administration
\(sba.gov\)](#)

Today's material:

- Resources & Tax Benefits for Small Business
- Choosing a Tax Professional
- Beware of Scams and Safeguard Information
- Start Tax Season Planning Today





Tax Information for Businesses

IRS.gov/businesses

Tax Information For Businesses

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

Individuals

Businesses and Self-Employed

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[Large Business](#)

[Corporations](#)

[Partnerships](#)

Charities and Nonprofits

International Taxpayers

Governmental Liaisons

Federal State Local Governments

Indian Tribal Governments

Tax Exempt Bonds

Tax information, tools, and resources for businesses and self-employed.

Employer ID Number (EIN)

Employment Tax

Estimated Tax

Foreign Account Tax Compliance Act (FATCA)

Prepare Your Taxes

- [Business Tax Credits](#)
- [Deduct Expenses](#)
- [Calculate Your Employment Taxes](#)
- [Employment Taxes](#)
- [Excise Taxes](#)
- [Gift Taxes](#)

File or Pay Your Taxes

- [Estimated Taxes](#)
- [Order Forms Online](#)
- [Electronic Federal Tax Payment System \(EFTPS\)](#)

Run Your Business

- [Start a Business](#)
- [Operate a Business](#)
- [Close a Business](#)

Business Types

[Sole Proprietorship](#)

Someone who owns an unincorporated business by themselves.

[Partnership](#)

A relationship existing between two or more persons who join to carry on a trade or business.

[International Business](#)

Foreign businesses with activities in the U.S. or domestic businesses with activities outside the U.S.

[Corporation](#)

A legal entity that is separate and distinct from its owners.

[S Corporation](#)

Corporations that elect to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax purposes.

[Limited Liability Company or LLC](#)

A corporate structure whereby the members of the company cannot be held personally liable for the company's debts or liabilities.



Starting a Business

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

Starting a Business

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

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Listed below are links to basic federal tax information for people who are starting a business, as well as information to assist in making basic business decisions. The list should not be construed as all-inclusive. Other steps may be appropriate for your specific type of business.

Information about specific industries can be found on the [Industries/Professions webpage](#).

For information regarding state-level requirements for starting and operating a business, please refer to your [state's website](#).

What New Business Owners Need to Know About Federal Taxes

- [Is it a Business or a Hobby?](#)
- [Selecting a Business Structure](#)
- [Employer Identification Number \(EIN\)](#)
- [Business Taxes](#)
- [Recordkeeping](#)
- [When Do I Start My Tax Year?](#)
- [Checklist for Starting a Business](#)
- [Types of Retirement Plans](#)
- [Small Business Publications](#)

Related Topics

- [Online Learning and Educational Products](#)
- [Online Tax Calendar](#)

Publications

- [Publication 4591 \(PDF\)](#)
- [Recommended Reading for Small Businesses](#)

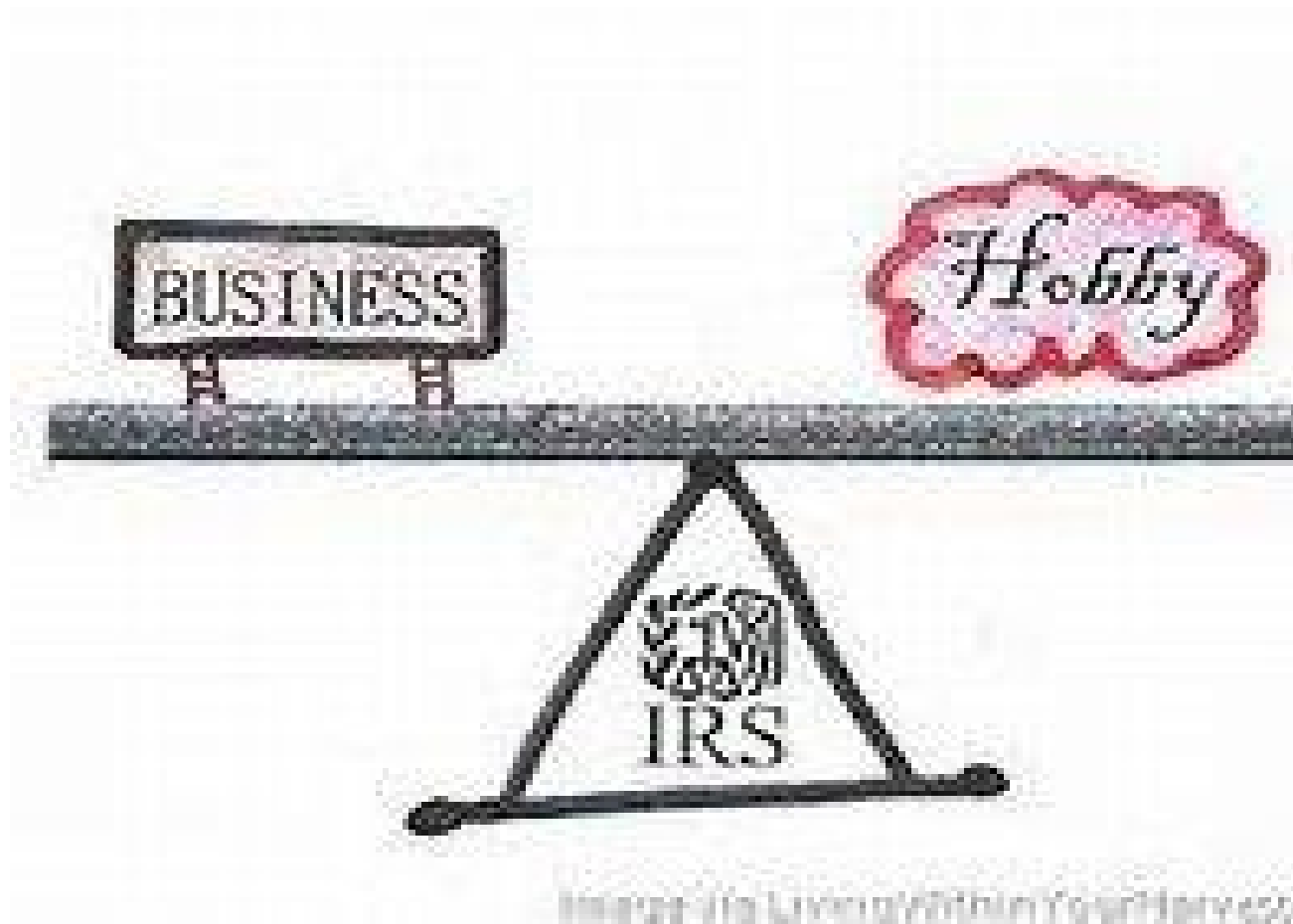


Need an Employer Identification Number (EIN)?

[Find out how](#)



Business or Hobby





Selecting a Business Structure

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Business Structures

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When beginning a business, you must decide what form of business entity to establish. Your form of business determines which income tax return form you have to file. The most common forms of business are the sole proprietorship, partnership, corporation, and S corporation. A Limited Liability Company (LLC) is a business structure allowed by state statute. Legal and tax considerations enter into selecting a business structure.

- [Sole Proprietorships](#)
- [Partnerships](#)
- [Corporations](#)
- [S Corporations](#)
- [Limited Liability Company \(LLC\)](#)

For additional information, refer to Small Business Administration's [Choose a business structure](#) webpage.

Related Topics

- [Starting a Business](#)

Videos

- [Small Business Taxes: The Virtual Workshop](#)



Selecting a Business Structure – Filing Requirement Information



File Pay Refunds Credits & Deductions Forms & Instructions

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Indian Tribal Governments

Tax Exempt Bonds

Filing Requirements:

Chart 1 - S Corporation

If you are an S corporation then you may be liable for...	Use Form...	Separate Instructions...
Income Tax	1120S 1120S (Sch. K-1)	Instructions for Form 1120S PDF Instructions for Form 1120S Sch. K-1 PDF
Estimated tax	1120-W (corporation only)	Instructions for Form 1120-W PDF
Employment taxes: <ul style="list-style-type: none"> Social security and Medicare taxes and income tax withholding Federal unemployment (FUTA) tax Depositing employment taxes 	941 or 943 for farm employees) 940	Instructions for Form 941 Employers QUARTERLY Federal Tax Return PDF Instructions for Form 943 Employers Annual Federal Tax Return for Agricultural Employees PDF Instructions for Form 940 Employers Annual Federal Unemployment (FUTA) Tax Return PDF
Excise Taxes	Refer to the Excise Tax	

- [About Publication 542, Corporations](#)
- [About Publication 583, Starting a Business and Keeping Records](#)

Videos

- [S Corporations Webinar](#) [↗](#)



Employer Identification Number (EIN)



File Pay Refunds Credits & Deductions Forms & Instructions

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Employer ID Numbers

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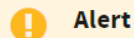
Operating a Business

Closing a Business

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Alert

You must complete each EIN application individually instead of using any automated process.

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. You may apply for an EIN in various ways, and now you may [apply online](#). ***This is a free service offered by the Internal Revenue Service and you can get your EIN immediately.*** You must check with [your state](#) to make sure you need a state number or charter.

- [Do You Need an EIN?](#)
- [Do You Need a New EIN?](#)
- [How to Apply for an EIN](#)
- [How Long Will it Take to Get a Number?](#)
- [Lost or Misplaced Your EIN?](#)
- [How EINs are Assigned and Valid EIN Prefixes](#)
- [Canceling an EIN - Closing Your Account](#)
- [What to Do if You're Assigned an EIN You Did Not Request](#)
- [Who is a Responsible Party?](#)
- [Report EIN Identity Theft](#)

[Apply for an EIN Online](#)

Related Topics

- [Taxpayer Identification Numbers \(TIN\)](#)

Publications

- [Publication 1635, Employer Identification Number Understanding Your EIN \(PDF\)](#)

Forms

- [About Form 8822-B, Change of Address or Responsible Party - Business](#)

Video

- [EIN Video](#)



Apply for an EIN online IRS.gov/EIN



File

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Apply for an Employer Identification Number (EIN) Online

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Hours of Operation

Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time.

Step 1: Determine Your Eligibility

- You may apply for an EIN online if your principal business is located in the United States or U.S. Territories.
- The person applying online must have a valid Taxpayer Identification Number (SSN, ITIN, EIN).
- You are limited to one EIN per [responsible party](#) per day.
 - The “responsible party” is the person who ultimately owns or controls the entity or who exercises ultimate effective control over the entity. Unless the applicant is a government entity, the responsible party must be an individual (i.e., a natural person), not an entity.

Step 2: Understand the Online Application

- You must complete this application in one session, as you will not be able to save and return at a later time.
- Your session will expire after 15 minutes of inactivity, and you will need to start over.

Step 3: Submit Your Application

- After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice.

[Apply Online Now](#)

Related Topics

- [State and Federal Online Business Registration](#)
- [Online EIN: Frequently Asked Questions](#)
- [Employer ID Numbers](#)
- [System Requirements](#)
- [Privacy Act Statement and Paperwork Reduction Act Notice](#)
- [Businesses with Employees](#)



Five Things to Know about the Employer Identification Number YouTube Video



Understanding Business Taxes

Business Taxes

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[Self-Employment Tax \(Social Security and Medicare Taxes\)](#)

[Excise Taxes](#)

[Electronic Filing Options](#)

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The form of business you operate determines what taxes you must pay and how you pay them. The following are the five general types of business taxes.

- [Income Tax](#)
- [Estimated Taxes](#)
- [Self-Employment Tax](#)
- [Employment Taxes](#)
- [Excise Tax](#)

Income Tax

All businesses except partnerships must file an annual income tax return. Partnerships file an information return. The form you use depends on how your business is organized. Refer to [Business Structures](#) to find out which returns you must file based on the business entity established.

The federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year. An employee usually has income tax withheld from his or her pay. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. If you are not required to make estimated tax payments, you may pay any tax due when you file your return. For additional information refer to [Publication 583](#).

Estimated tax

Generally, you must pay taxes on income, including self-employment tax (discussed next), by making regular payments of estimated tax during the year. For additional information, refer to [Estimated Taxes](#).

Self-Employment Tax

Related Topics

- [Business Structures](#)
- [Online Tax Calendar](#)
- [Starting a Business](#)
- [E-File Employment Tax Forms](#)

Publications

- [Publication 583, Starting a Business and Keeping Records](#)



Tax Return Overdue?

Why you should file and pay now



Small Business Owners

***Check out the
IRS resources
designed to help
new and existing
small businesses.***





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IRS Small Business Tax Center @ www.irs.gov/smallbiz

IRS File Pay Refunds Credits & Deductions Forms & Instructions Search

Small Business and Self-Employed Tax Center

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 - 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

- [Standard mileage rates](#)
- [Business tax account](#)
- [Employer ID Numbers \(EINs\)](#)
- [Forms and Publications](#)
- [Self-Employment Taxes](#)
- [E-file Employment Taxes](#)

Information For

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- [Independent Contractor or Employee](#)
- [Business Structure](#)
- [Businesses with Employees](#)
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- [Report of Foreign Bank and Financial Accounts \(FBAR\)](#)
- [Retirement Plans for Small Entities and Self-employed](#)
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- [Understanding Your Form 1099-K](#)

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](#)

[IRS YouTube Videos](#)

[IRS e-News for Small Businesses Newsletter](#)

[IRS Small Business Publications](#)

[Filing and Paying Your Business Taxes](#)



Small Business and Self-employed Tax Center

An official website of the United States Government



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

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

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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

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- [Information Return](#)



Small Business and Self-employed Tax Center

IRS Small Business Self-Employed Tax Center

COVID-19 - Get the latest information from the CDC about COVID-19.

Payments, Refunds, Credits & Deductions, News & Events, Forms & Publications, Help & Resources, for Tax Pros

Small Business and Self-Employed Tax Center

<p>Information For</p> <ul style="list-style-type: none"> • Self-Employed • Independent Contractor or Employee • Business Structure • Businesses with Employees • Industries/Professions 	<p>Preparing Your Taxes</p> <ul style="list-style-type: none"> • Business Tax Credits • Deducting Expenses • Recordkeeping • Employment Taxes 	<p>Filing/Paying Taxes</p> <ul style="list-style-type: none"> • Filing and Paying Your Business Taxes • IRS Tax Calendar • Filing Past Due Tax Returns • Information Returns Filing Requirements
<p>Stages of Owning a Business</p> <ul style="list-style-type: none"> • Starting a Business • Operating a Business • Closing a Business • Changing Address • Changing Business Name 	<p>General Topics</p> <ul style="list-style-type: none"> • A-Z Index for Business • Affordable Care Act (ACA) • Report of Foreign Bank and Financial Accounts (FBAR) • Sharing Economy 	<p>Online Learning</p> <ul style="list-style-type: none"> • IRS Video Portal • Small Business Events • Online Tools & Educational Products • Small Business Taxes: The Virtual Workshop • Subscribe to e-News

0:35 / 3:38

YouTube



Small Business and Self-employed Tax Center

The screenshot shows the IRS Small Business Self-Employed Tax Center website. A video player is overlaid on the page, displaying a list of topics under the heading "Information For".

Information For

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The video player at the bottom shows a progress bar at 0:42 / 3:38 and includes standard YouTube controls.



Small Business and Self-employed Tax Center

IRS Small Business Self-Employed Tax Center

COVID-19 - Get the latest information from the CDC about COVID-19.

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Online Learning

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- Small Business Taxes: The Virtual Workshop
- Subscribe to e-News

0:48 / 3:38

YouTube

Agriculture Tax Center

Links to agriculture-related topics such as tax tips, financial resources, trends and statistics, forms, and more.

Audit Techniques Guides (ATGs)

The Audit Techniques Guides (ATGs) focus on developing highly trained examiners for a particular market segment. These guides contain examination techniques, common and unique industry issues, business practices, industry terminology and other information to assist examiners in performing examinations.

Automotive Tax Center

The links on this page provide information such as tax tips and trends and statistics for the Automotive Industry.

Cannabis Industry

Guidance for taxpayers in the cannabis industry and marijuana businesses.

Child and Adult Care Tax Center

The Child and Adult Care Tax Center contains links to child and adult care-related topics such as the Child Care Provider Audit Techniques Guide, forms, publications, and related links.

Fishing Tax Center

This page provides links to the most common topics in the fishing industry.

Gas Retailers Tax Center

The links on this page provide information such as tax tips and trends and statistics for gas retailers.

Gig Economy Tax Center

Find links on this page useful if you use online platforms to provide car rides, rent a spare bedroom, or to connect and provide a number of other goods or services. The sharing economy is also referred to as the on-demand, gig or access economy.

Indoor Tanning Services Tax Center

This is a one-stop page for indoor tanning service providers, containing information on filing and paying the indoor tanning excise tax. This excise tax is part of the Affordable Care Act.

Information for Industries Where Tips are Customary

The links on this page provide information for all industries that deal with tip income and reporting tips.

Money Services Business Information Center

Businesses offering check cashing, money orders, travelers checks, money transfers, currency dealing or exchange, and pre-paid access (formerly stored value) products are Money Services Businesses and are subject to Bank Secrecy Act requirements.

Payroll Professionals Tax Center - Information for Payroll Professionals and Their Clients

Information for payroll professionals and their clients. This page includes links to information on employment taxes, worker classification, electronic filing, employment tax-related forms and publications, news and events, and more.

Real Estate Tax Center

The links on this page provide information such as tax tips and trends and statistics for the real estate industry.

Restaurants Tax Center

The links on this page provide information such as tax tips and trends and statistics for the restaurant industry.

Trucking Tax Center

Gig Economy Tax Center

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What is the Gig Economy?

The *gig economy*—also called sharing economy or access economy—is activity where people earn income providing on-demand work, services or goods. Often, it's through a digital platform like an app or website.

Gig Economy Income Is Taxable

You must report income earned from the gig economy on a tax return, even if the income is:

- From part-time, temporary or side work
- Not reported on an information return form — like a Form 1099-K, 1099-MISC, 1099-NEC, W-2 or other income statement
- Paid in any form, including cash, property, goods, or virtual currency

What to Do

Gig Workers

Find forms, keep records, deduct expenses, file and pay taxes for your gig work.

[Manage Taxes for Your Gig Work](#)



Your Taxes in the Sharing Economy

[Transcript ASL](#)

Digital Platforms and Businesses

Classify workers, report payments, pay and file taxes for a digital marketplace or business.

[Manage Taxes for a Digital Platform](#)

Publication 5369
Gig economy and your taxes



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Small Business and Self-Employed Tax Center

What You'll Find Here

Resources for taxpayers who file Form 1040, 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
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- e-File Employment Taxes

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General Topics

- A-Z Index for Business
- Affordable Care Act (ACA)
- Report of Foreign Bank and Financial Accounts (FBAR)
- Sharing Economy

Online Learning

- IRS Video Portal
- Small Business Events
- Online Tools & Educational Products
- Small Business Taxes: The Virtual Workshop
- Subscribe to e-News

1:10 / 3:38

Rate the Small Business and Self-Employed Website

YouTube



Small Business and Self-employed Tax Center

IRS Small Business Self-Employed Tax Center

Subscriptions Language Information For... Search Advanced

COVID-19 - Get the latest information from the CDC about COVID-19.

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Corporations Partnerships International Businesses Small Businesses & Self-Employed

Small Business/Self-Employed Topics

- › A-Z Index for Business
- › EINs
- › Forms & Pubs
- › Industries/Professions
- › Online Learning
- › Operating a Business
- › Self-Employed
- › Starting a Business

Small Business Forms and Publications

Now you can select and download multiple small business and self-employed forms and publications or you can call (800) 829-3676 to order forms and publications through the mail. If you are an aspiring entrepreneur and are unsure of which tax publications may be relevant to you, please consult our [Starting a Business](#) section, which provides an overview of your federal tax responsibilities. **Please note: This list is not all-inclusive, so please visit [Forms and Publications](#) for other tax publications. [Adobe Acrobat Reader](#) is required to open the PDF files.**

[Order multiple copies of information returns and employer forms](#)

Forms

- [Forms and Instructions - Filing and Paying Business Taxes](#)
- [Employment Tax Forms](#)
- [Supplemental Income \(Rental\)](#)
- [Excise Taxes](#)
- [IRS Forms Provided in Spanish/Español](#)

Publications

- [Employment Tax Publications](#)
- [Excise Taxes](#)
- [Publication 4591, Small Business Federal Tax Responsibilities \(PDF\)](#)
- [IRS Publications Provided in Spanish/Español](#)
- [Publications Based on Your Specific Type of Business](#)
- [Publications Online](#)
- [Recommended Reading for Small Businesses](#)
- [Publication 1518-A](#)
- [Publication 1518-A \(SP\)](#)

Visit the [Business Structures](#) page for structure specific forms and publications recommendations.

1:25 / 3:38 YouTube



Small Business and Self-employed Tax Center

The screenshot shows the IRS Small Business Self-Employed Tax Center website. The page title is "Small Business Forms and Publications". A video player is overlaid on the page, displaying a list of publications. The video player includes a play button, a progress bar at 1:32 / 3:38, and YouTube controls.

Publications

- [Employment Tax Publications](#)
- [Excise Taxes](#)
- [Publication 4591, Small Business Federal Tax Responsibilities](#) (PDF)
- [IRS Publications Provided in Spanish/Español](#)
- [Publications Based on Your Specific Type of Business](#)
- [Publications Online](#)

Below the video player, a list of publications is visible:

- IRS Publications Provided in Spanish/Español
- Publications Based on Your Specific Type of Business
- Publications Online
- Recommended Reading for Small Businesses
- Publication 1518-A
- Publication 1518-A (SP)

At the bottom of the page, it says: "Visit the [Business Structures](#) page for structure specific forms and publications recommendations."



Self-Employed Individuals

An official website of the United States Government



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

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

Search

Home / File / Businesses and Self-Employed / Small Business and Self-Employed / Self-Employed Individuals Tax Center

Self-Employed Individuals 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

- [Who is Self-Employed?](#)
- [What Are My Self-Employed Tax Obligations?](#)
- [How Do I Make My Quarterly Payments?](#)
- [How Do I File My Annual Return?](#)
- [Am I Required to File an Information Return?](#)
- [Business Structures](#)
- [Home Office Deduction](#)
- [Married Couples Business - What is a Qualified Joint Venture?](#)
- [Considering a Tax Professional](#)
- [Online Learning Tools](#)

Who is Self-Employed?

Generally, you are self-employed if any of the following apply to you.

- You carry on a trade or business as a [sole proprietor](#) or an [independent contractor](#).
- You are a member of a [partnership](#) that carries on a [trade or business](#).
- You are otherwise in business for yourself (including a [part-time business](#) or a [gig worker](#)).

[Back to top](#)

What are My Self-Employed Tax Obligations?

As a self-employed individual, generally you are required to file an annual return

Related Topics

- [Affordable Care Act Tax Provisions](#)
- [Married Couples in Business](#)
- [Publications and Forms for the Self-Employed](#)
- [Businesses with Employees](#)
- [EFTPS: The Electronic Federal Tax Payment System](#)
- [Recordkeeping](#)
- [Gig Economy Tax Center](#)
- [Understanding Your Form 1099-K](#)

Publications

- [About Publication 505, Tax Withholding and Estimated Tax](#)
- [About Publication 225, Farmer's Tax Guide](#)
- [1018 Pub1 4591 \(PDF\)](#) [PDF](#)

Sections included on IRS.gov's small business pages:

[Starting a Business](#)

[Business Structure](#)

[Operating a Business](#)

[Closing a Business](#)



We're Here to Help

Business Help Line

800-829-4933


Individual Tax Help Line

800-829-1040

Taxpayer Assistance Centers,

In-person appointments:

844-545-5640



Tools & Resources for Small Businesses

IRS.GOV TAX RESOURCES FOR SMALL BUSINESSES

Small Business and Self-Employed Tax Center
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.
[IRS.gov/smallbiz](https://www.irs.gov/smallbiz)

Gig Economy Tax Center
The gig economy—also called sharing economy or access economy—is activity where people earn income providing on-demand work, services or goods. Often, it's through a digital platform like an app or website.
[IRS.gov/gigeconomy](https://www.irs.gov/gigeconomy)

Tax Information for Businesses
Tax information, tools and resources for businesses and self-employed individuals.
[IRS.gov/businesses](https://www.irs.gov/businesses)

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. They may apply for an EIN in various ways, and now you can apply online.
[IRS.gov/EIN](https://www.irs.gov/EIN)

TOOLS TO HELP SMALL BUSINESSES STAY ON TRACK WITH DEADLINES AND PAYMENTS

Online Tax Calendar
The online tax calendar shows due dates and actions for each month. Business owners can see all events or filter them by monthly depositor, semi-weekly depositor, excise or general event types. They can also have calendar reminders sent to their email inbox or import the calendar into their calendar program.
[IRS.gov/taxcalendar](https://www.irs.gov/taxcalendar)

Electronic Federal Tax Payment System
Businesses can pay their federal taxes online or by phone with EFTPS, a free tax payment system.
[IRS.gov/EFTPS](https://www.irs.gov/EFTPS)

EDUCATIONAL VIDEO SERIES AVAILABLE IN SEVEN LANGUAGES


Small Business Tax Workshop
A virtual workshop that helps new business owners understand and meet their federal tax obligations. Divided into eight lessons, business owners can choose the lessons that apply to them.
[IRS.gov/sbworkshop](https://www.irs.gov/sbworkshop)

SMALL BUSINESS TAX NEWS

e-News Subscriptions
The IRS offers several e-news subscriptions on a variety of tax topics. There are specific e-newsletters for small businesses, payroll professionals, tax professionals, IRS partners and more.
[IRS.gov/subscribe](https://www.irs.gov/subscribe)



Publication 5801 (4-2023) Catalog Number 049400 Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5801
Tools & Resources for
Small Businesses



A Guide to Starting a Small Business

This Small Business Guide is intended to provide quick references about Federal tax considerations when opening and running a small business.

Publication 5557 (2-2021) Catalog Number 57953U Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5557
A Guide to Starting
a Small Business



Which employers are eligible for the work opportunity tax credit?



Employers, including certain tax-exempt employers, may be eligible for the **work opportunity tax credit** if they hire individuals who face employment barriers.

- ▶ This is a one-time credit for each new hire. To claim the credit, employers must file **Form 8850, Pre-Screening Notice and Certification Request** for the credit with their state workforce agency.
- ▶ Before an employer may claim the credit, the employer must obtain certification that an individual is a member of a targeted group.
- ▶ A taxable business may apply the credit against its business income tax liability and tax-exempt employers can claim the credit against payroll taxes. The instructions for **Form 3800, General Business Credit**, provide more details.
- ▶ Employers cannot claim the WOTC for employees who are rehired.

Targeted Groups

▶ Qualified IV-A Recipient	▶ Supplemental Nutrition Assistance Program (SNAP) Recipient
▶ Qualified Veteran	▶ Supplemental Security Income (SSI) Recipient
▶ Ex-Felon	▶ Long-Term Family Assistance Recipient
▶ Designated Community Resident (DCR)	▶ Qualified Long-Term Unemployment Recipient
▶ Vocational Rehabilitation Referral	
▶ Summer Youth Employee	

Publication 5642-01-2023, Circular Number 3301B, Department of the Treasury, Internal Revenue Service, www.irs.gov

Publication 5642
Which employers are eligible for the Work Opportunity Tax Credit?



Credit for Commercial Clean Vehicles



What is the credit for commercial clean vehicles?

If you are interested in claiming the commercial clean vehicle credit for purchasing a commercial clean vehicle or vehicles, beginning in 2023, a tax credit is available for each qualifying commercial clean vehicle purchased each year through Dec. 31, 2032.

Here is what you should know:

- The credit is available for businesses and certain tax-exempt entities; tax-exempt entities can receive the credit as an elective payment.
- There is no price limit on the cost of the commercial vehicle.
- No commercial clean vehicle credit will be allowed if a taxpayer already claimed the new clean vehicle credit for the same vehicle.
- The vehicle manufacturer must be a Qualified Manufacturer. A **Qualified Manufacturers list** is on [IRS.gov](https://www.irs.gov).

What is the amount of the credit?

- The maximum credit amount is **\$7,500** per vehicle with a gross weight rating of less than 14,000 pounds or **\$40,000** for all other vehicles.
- The credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) or the incremental cost of the vehicle, as compared to vehicles powered with a gasoline or diesel internal combustion engine.

What commercial vehicles qualify for the credit?

To qualify, a vehicle must be subject to a depreciation allowance, with an exception for vehicles placed in service by a tax-exempt organization and not subject to a lease.

- **Vehicle Type:** Clean vehicles and mobile machinery
- **Battery:** Vehicles that have a battery capacity of at least 7 kilowatt hours or 15 kilowatt hours for vehicles with a gross vehicle weight rating of 14,000 pounds or more, or a fuel cell vehicle (hybrid vehicles).

[WWW.IRS.GOV/CLEANVEHICLES](https://www.irs.gov/cleanvehicles)

Publication 5724-0 (Rev. 2-2023), Catalog Number 9586T, Department of the Treasury, Internal Revenue Service, www.irs.gov


Publication 5724-B
What is the Credit for Commercial Clean Vehicles?




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Small Business Tax Benefits (cont.)



Educational assistance programs can be used to help pay workers' student loans



Under federal law, employers who have educational assistance programs can use them to help pay student loan obligations for their employees.

Though educational assistance programs have been available for many years, the option to use them to pay student loans has been available only for payments made after March 27, 2020, and, under current law, will continue to be available until Dec. 31, 2025.

- Traditionally, educational assistance programs have been used to pay for books, equipment, supplies, fees, tuition and other education expenses for the employee.
- These programs can now also be used to pay principal and interest on an employee's qualified education loans.
- Payments made directly to the lender, as well as those made to the employee, qualify.



Tax-free benefits under an educational assistance program are limited to \$5,250 per employee per year.

For information on other requirements, see Publication 15-B, *Employer's Tax Guide to Fringe Benefits*. For details on what qualifies as a student loan, see Chapter 10 in Publication 970, *Tax Benefits for Education*.

Publication 5858 (10-2023) Catalog Number: 94509C Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5858


Employer Educational Assistance Programs can be used to help pay workers' student loans

The Employer-Provided Childcare Tax Credit provides a tax incentive of up to \$150,000 per year

If you provide childcare services to your employees, you may be eligible for this general business credit, which:

- Covers some of the costs associated with providing childcare services to your employees.
- Offsets 25% of qualified childcare facility costs and 10% of qualified childcare resource and referral costs.
- Helps employers with eligible costs save more in taxes than with a deduction alone.
- Allows the carryback and carryforward of unused credits.



To find out whether you're eligible and how to claim the credit, visit the [IRS Employer-Provided Childcare Tax Credit page](#).

Find requirements for qualified childcare costs and qualified childcare facilities at [Internal Revenue Code \(IRC\) Section 45F](#).

Publication 5964 (2-2024) Catalog Number 580210 Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5964

Employer-Provided Childcare Tax Credit



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Form 1099-K - Payment Card and Third-Party Network Transactions

IRS Form 1099-K MYTHS vs FACTS

Myth	Fact
People will get a Form 1099-K from friends and family sending them personal payments.	Payments from friends and family should generally not be reported on a Form 1099-K. The form reports payments for goods or services and should not report personal payments like rent, dinner, travel and other gifts or reimbursements, no matter the amount. Generally, in payment apps, the default is personal payments unless the sender designates that they're purchasing goods or services, or it's a designated business account.
If taxpayers didn't receive a Form 1099-K, they don't have to report income.	According to federal law, all income is taxable unless it is specifically excluded by tax law. Taxpayers should report any profits from selling goods or services, regardless if they receive a Form 1099-K.
Individuals won't get a Form 1099-K if they sold goods or services under the current reporting threshold.	Companies may still send a Form 1099-K for goods or service payments that are less than the reporting threshold. This could be due to multiple factors. For example, the account owner is subject to backup withholding, or their state may have a lower reporting threshold.
Taxpayers owe taxes on the amount reported on the Form 1099-K.	The form provides the gross, or total amount of payments individuals got per app or marketplace. Just because a payment is reported on a Form 1099-K does not mean it is taxable. Taxpayers will need to use the Form 1099-K information and other records to determine their actual tax liability when they file their tax return. See IRS.gov/1099khelp .
Taxpayers can only get a 1099-K if they're running a business.	Taxpayers may get a Form 1099-K from payment apps or online marketplaces they used to sell goods or services, or accepted payments from a bank card. See Form 1099-K frequently asked questions for more information at IRS.gov/1099kfaq .
Taxpayers don't need to do anything with their Form 1099-K.	Taxpayers should use the information on the Form 1099-K with their other tax records to determine their correct tax owed when they file their taxes.

Someone who receives a Form 1099-K when they shouldn't have should take the steps outlined at [IRS.gov/1099khelp](https://www.irs.gov/1099khelp).

Find information and resources on [IRS.gov](https://www.irs.gov)

The IRS has a variety of resources to help people understand their form and report their taxes accurately.

Learn more at [IRS.gov/1099k](https://www.irs.gov/1099k), [IRS.gov/1099khelp](https://www.irs.gov/1099khelp) and [IRS.gov/1099kfaq](https://www.irs.gov/1099kfaq)

Publication 5951 (Rev. 3-2024) Catalog Number 547370 Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5951
Form 1099-K
MYTHS vs FACTS

Understanding your Form 1099-K

Form 1099-K is a report of payments you get for goods or services during the year from:

- Credit, debit or stored value cards such as gift cards (payment cards)
- Payment apps or online marketplaces, also called third party settlement organizations or TPSOs

These organizations are required to fill out Form 1099-K and send copies to the IRS and to you.

Payments you accept from family and friends should not be reported on Form 1099-K. Use Form 1099-K with other records to help you figure and report your taxable income when you file your tax return.

Did you get a Form 1099-K? Find what to do with it on [IRS.gov/1099khelp](https://www.irs.gov/1099khelp).

On this page

- [Who sends Form 1099-K](#)
- [Who gets Form 1099-K](#)
- [Reporting threshold](#)
- [Personal services from family and friends](#)

Who sends Form 1099-K

Payment card companies, payment apps and online marketplaces are required to fill out Form 1099-K and send into the IRS each year. They must also send a copy to you by January 31.

Who gets Form 1099-K

You should get Form 1099-K for these situations:

If you take direct payment by credit or bank card for selling goods or providing services

Related topics

- [What to do with Form 1099-K](#)
- [Form 1099-K FAQs](#)
- [Publication 575-A: Are you making money as an independent contractor?](#)
- [Professional's](#)
- [Consulting](#)
- [Hobby Business](#)
- [Gift Economy Tax Center](#)
- [Self-Employed Tax Center](#)
- [Solo practitioners](#)
- [Tax information for businesses](#)
- [E-commerce taxes](#)

IRS.gov/1099K



IRS Business Tax Account

Sole proprietorships, partnerships and S corporations can view their tax information with the IRS and do more with **Business Tax Account**.

Depending on your business type, you can access several account features to manage your federal tax obligations. Access to some features may be limited or unavailable depending on your role in the business.

<p>Sole proprietorships</p> <p>A sole proprietor who files with an employer identification number (EIN) can use Business Tax Account to:</p> <ul style="list-style-type: none"> • View business balance due • View business tax records • View select digital notices • Request a tax compliance check • View business name and address on file 	<p>Partnerships and S corporations</p> <p>An individual partner or individual shareholder who has a Schedule K-1 on file for eligible years can use Business Tax Account to:</p> <ul style="list-style-type: none"> • View business balance due • View business name on file <p>A partner or shareholder can only access Business Tax Account for the years they received a Schedule K-1.</p>
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How to use it

If you have an **IRS Individual Online Account**, use the same login at irs.gov/businessaccount. If you don't have an account, have your photo ID ready to verify your identity.

For your personal taxes, use **IRS Individual Online Account**.

IRS

Publication 5904 (Rev. 3/2014) © 2014. Contact the IRS (800) Department of the Treasury, Internal Revenue Service. www.irs.gov

Publication 5904


IRS Business Tax Account

Sole proprietors

- View business information on file
- Manage business users
- View balance due
- Make same-day and scheduled payments
- View payment history
- View tax account transcripts
- View tax compliance report
- View tax certificate for award use
- Notices and letters
- Registration for clean energy credits (if eligible)

Partnerships and S corporations

- View business information on file
- View balance due
- Make same-day and scheduled payments
- View payment history

 File Pay Refunds Credits & Deductions Forms & Instructions
Search

Webinars for small businesses

Individuals

Businesses and Self-Employed

Business Tax Account

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

Upcoming webinars

Impacts of gaming on tax exempt organizations

During this webinar will describe and discuss:

- Impacts gaming can have on tax-exempt status
- Importance of good internal controls and recordkeeping
- Form 990 filing requirements
- Unrelated Business Income Tax situations
- Filing requirements for payments to Individuals
- Wagering and excise taxes and when they are applicable
- Plus, a live Q & A

Certificates of completion are being offered. Tax Professionals: Earn up to 1 CE Credit. Category: Federal Tax.


Close captioning will be offered.

Sponsored by: IRS Stakeholder Liaison

Date: April 18, 2024

Time: 2 p.m. (Eastern time); 1 p.m. (Central time); 12 p.m. (Mountain time); 11 a.m. (Arizona and Pacific); 10 a.m. (Alaska); and 8 a.m. (Hawaii-Aleutian)

Registration: To register for the event, visit the [Internal Revenue Service webinar registration](#) website. Questions? Email us at: cl.sl.web.conference.team@irs.gov



Tax implications of Chapter 11 bankruptcy filing for individuals

This webinar will cover:

- Pre-Confirmation process for Chapter 11 – Individuals
- Post-Confirmation process for Chapter 11 – Individuals
- Plus, a live Q & A

Related links

- [Small business tax workshops, meetings and seminars](#)
- [Webinars for tax practitioners](#)
- [Workshops and Other Events in Spanish for Small Businesses](#)



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IRS Small Business Channel on YouTube




IRSVideos [®]

@irsvideos · 112K subscribers · 218 videos

The Internal Revenue Service's official YouTube channel features IRS videos to help Americ... >

facebook.com/IRS and 8 more links

Subscribe








Small Business

IRSVideos
17 videos · 59,575 views · Last updated on Jun 30, 2023

⋮ ↗

▶ Play all 🔀 Shuffle

Find out what tax credits, deductions and law changes may affect your small business.

- 1  **The Work Opportunity Tax Credit Benefits Employers**
IRSVideos · 23K views · 2 years ago
- 2  **Small Business Tax Workshop**
IRSVideos · 21K views · 2 years ago
- 3  **Here's What To Do if You Must Close Your Business**
IRSVideos · 16K views · 2 years ago
- 4  **Five Things to Know about the Employer Identification Number**
IRSVideos · 346K views · 3 years ago
- 5  **W-2 Scam**
IRSVideos · 19K views · 3 years ago

Tips to Help Small Businesses Choose a Tax Preparer

When choosing a tax preparer, you want to consider your choice carefully, since **you are responsible for your business taxes even if you use a preparer.**

Here are a few tips to help:

- Check the **IRS Directory of Preparers**. It has a listing of preparers in your area who currently hold professional credentials recognized by the IRS or who hold the IRS's Annual Filing Season Program record of completion.
- Check the preparer's history with the Better Business Bureau or verify enrolled agent status on IRS.gov.
- Ask about any of the practitioner's fees up front and make sure the preparer is an authorized e-file provider using the nationwide database on IRS.gov.
- Ensure the preparer is available throughout the year to help you and make sure you have your records and receipts available for the practitioner to review.
- Always review your tax return before you sign it and ensure the preparer signs and includes their 9-digit **Preparer Tax Identification Number (PTIN)**. All paid preparers must have a PTIN to prepare tax returns. Preparers must also sign returns and include their PTIN.

To watch this video, scan this QR code with your smart device.




Most practitioners are ready, willing and able to help you and your business meet all its tax needs and secure all the legitimate tax benefits for your business. If you run across someone who you think is not running a legitimate practice, you can report the abusive preparer to the IRS using **Form 14157** or **Form 14157-A**.

Publication 5924 (9-2024) Catalog Number 940091 | Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5924

Tips to Help Small Businesses
Choose a Tax Preparer

Avoid

Paid preparers who:

- Claim to get larger refunds
- Base fees on refund amounts
- Won't sign the return or won't give you a copy
- Won't provide a valid IRS Preparer Tax Identification Number (PTIN)

Always

- Review tax returns before signing
- Confirm the preparer's year-round availability

Search

- IRS.gov "choosing a preparer"



Choosing a Tax Professional (cont.)

Enrolled agents

- Unlimited representation rights before the IRS

CPAs and attorneys

- Unlimited representation rights before the IRS

Annual Filing Season Program participants

- Limited Representation Rights

Other PTIN holders

- No authority to represent clients before the IRS


Search IRS.gov for “*Directory of Federal Tax Return Preparers*”

Beware of Scams!


Questionable
Employee Retention
Credit claims

False Fuel Tax
Credit claims

Bad tax advice on
social media



**Beware of
those who try
to tempt you with
tax avoidance
schemes.**

irs.gov/dirtydozen 

**Social media is not the best place
for relationship advice
or to address tax issues.**



irs.gov/dirtydozen 



Protect your business from tax scams

Watch for these common signs to identify tax-related scams

- Fake requests for W-2s.
- Tax advice from misleading social media messages and posts urging you to:
 - File fraudulent tax documents.
 - Use tax software to manually prepare a Form W-2, Wages and Tax Statement, with false income information.
 - Pay fees to a preparer based on your refund amount.
 - Misrepresent your eligibility for the Employee Retention Credit or other tax credits.

Don't ignore these signs of possible identity theft

- You're unable to e-file a return because one was already filed with the same EIN or SSN.
- You receive a rejection notice for a routine extension to file request because a return with duplicate EIN or SSN is already on file.
- You receive an unexpected tax transcript or IRS notice that doesn't match anything submitted.
- You receive Letter 6042C or 6233C from the IRS.
- You aren't receiving expected or routine correspondence from the IRS because the business address has been changed.

Safeguard your systems and data with strong security actions

- Add anti-malware/anti-virus security software with automatic updates enabled on all devices.
- Use responsible passwords and multi-factor authentication when available.
- Enter personal data only on secure sites with web addresses that begin with "https."

Educate your employees

Help employees protect themselves and your business with information about data security. Check out the Business section on IRS Identity Theft Central at [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft) or share the Taxpayer Guide to Identity Theft and Publication 4524, Security Awareness for Taxpayers (PDF).

Safeguard your EIN

Keep your Employer Identification Number (EIN) safe and the application up to date with accurate, responsible party and contact information. Use Form 8822-B to update your EIN.

Report scams and tax fraud

You can help prevent fraud in the following ways:

- Report suspicious IRS, Treasury or tax-related online or email phishing scams to phishing@irs.gov.
- Tell us about data leaks related to W-2 scams by emailing dataleak@irs.gov and providing contact information. In the subject line, type "W-2 Data Leak" so that the email makes it to the right people. Don't attach any employee personally identifiable information.
- Notify states of any disclosures of W-2s or other identity information by emailing StateAlert@taxadmin.org.

For more information, visit [IRS.gov/taxscam](https://www.irs.gov/taxscam) or scan the QR code.



Publication 5961 (12/2024) Catalog Number 5221110 Department of the Treasury Internal Revenue Service www.irs.gov

Safeguard customer data

Beware of phishing and impersonation schemes

Set security software to update automatically

Back up important files

Require strong passwords for all devices

Encrypt devices

Use multi-factor authentication

Review tips in the business section of [Identity Theft Central](https://www.irs.gov/identitytheft) on [IRS.gov](https://www.irs.gov)

Publication 5961
Protect your business from
tax scams



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Start Tax Season Planning Today

The screenshot shows the IRS.gov website with the 'Estimated taxes' page selected. The page title is 'Estimated taxes' and it includes a search bar and navigation links. The main content area is divided into sections for 'Individuals', 'Businesses and Self-Employed', and 'Estimated Taxes'. The 'Estimated Taxes' section is highlighted in blue and contains the following text:

Estimated Taxes

Estimated tax payments are different from, but similar to, regular income tax payments. [Visit the IRS Tax Withholding and Estimated Tax page](#) for more information about these credit estimated tax rules.

Who must pay estimated tax

Individuals (including a proprietor, partner, and S corporation shareholder) generally have to make estimated tax payments if they expect to owe \$1,000 or more when their return is filed.

Corporations generally have to make estimated tax payments if they expect to owe at least \$100,000 when their return is filed.

You may have to pay estimated tax for the current year if you owe more than zero for the prior year. See the next sheet in [Form 1042-S, Instructions for Taxpayers](#) for more details on how to pay estimated tax.

Related topics:

- [Estimated tax rules](#)
- [Direct Tax Guidance](#)
- [Starting a business](#)
- [E-file Employment Tax Forms](#)
- [Estimated Tax Worksheet](#)
- [Do I have to withhold for the employer?](#)

[IRS.gov/EstimatedTaxes](https://www.irs.gov/estimatedtaxes)

The screenshot shows the IRS.gov website with the 'Direct Pay With Bank Account' page selected. The page title is 'Direct Pay With Bank Account' and it includes a search bar and navigation links. The main content area is divided into sections for 'Bank Account (Direct Pay)', 'Debit or Credit Card', 'Your Online Account', 'Business Tax Payment (EFTPS)', 'Payment Plan', 'Tax Debt Help', 'Penalties', and 'Interest'. The 'Bank Account (Direct Pay)' section is highlighted in blue and contains the following text:

Bank Account (Direct Pay)

Use this secure service to pay your taxes for **Form 1040 series, estimated taxes** or [other applicable forms](#) directly from your checking or savings account, at no cost to you.

You can easily keep track of your payment by signing up for email notifications about your tax payment, each time you use IRS Direct Pay.

- Your email notification will contain the confirmation number you receive at the end of a payment transaction.
- The IRS continues to send requests to search out for [payment failures](#). You will only receive an email from IRS Direct Pay if you've requested this service.

If you have already made a payment through Direct Pay, you can use your confirmation number to access the Look Up a Payment feature. You can also modify or cancel a scheduled payment until two business days before the payment date.

You can also view your payment history by accessing your online account with the IRS.

Buttons: [Make a Payment](#) [Look Up Payment](#)

[IRS.gov/DirectPay](https://www.irs.gov/directpay)

The screenshot shows the IRS.gov website with the 'EFTPS: The Electronic Federal Tax Payment System' page selected. The page title is 'EFTPS: The Electronic Federal Tax Payment System' and it includes a search bar and navigation links. The main content area is divided into sections for 'Bank Account (Direct Pay)', 'Debit or Credit Card', 'Your Online Account', 'Business Tax Payment (EFTPS)', 'Payment Plan', 'Tax Debt Help', 'Penalties', 'Interest', and 'Foreign Electronic Payments'. The 'Business Tax Payment (EFTPS)' section is highlighted in blue and contains the following text:

EFTPS

Login for EFTPS

With EFTPS, you can easily and securely make tax payments. You can still access your information when you log in with the new system. This how to make payments for multiple clients under a single login [Link](#).

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

The tax of your taxpayer identification number (TIN or SSN), Personal Identification Number (PIN) and Internet Password, along with a secure payment gateway, protects your security.

[IRS.gov/eftps](https://www.irs.gov/eftps)



IRS Business Tax Account



Sole proprietors

- View business information on file
- Manage business users
- View balance due
- Make same-day and scheduled payments
- View payment history
- View tax account transcripts
- View tax compliance report
- View tax certificate for award use
- Notices and letters
- Registration for clean energy credits (if eligible)

Partnerships and S corporations

- View business information on file
- View balance due
- Make same-day and scheduled payments
- View payment history

Do more with a Business Tax Account

- View and pay your tax balance or make a Federal Tax Deposit
- View your payment history for recent transactions
- Request a tax compliance check
- View the business name and address on file with the IRS
- View and download select digital notices or transcripts for payroll, income and excise tax returns

Discover if you qualify to use a Business Tax Account at [IRS.gov/businessaccount](https://www.irs.gov/businessaccount)

Publication 5904 (Rev. 9-2024) Catalog Number 94579C Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5904

IRS Business Tax Account



Access Your IRS Individual Online Account



Access Tax Records

- View key information from your most recently filed tax return, including your adjusted gross income.
- View payment amounts needed for filing, including Economic Impact Payments and advance Child Tax Credit payments.
- View copies of certain notices.

Manage Communications Preferences

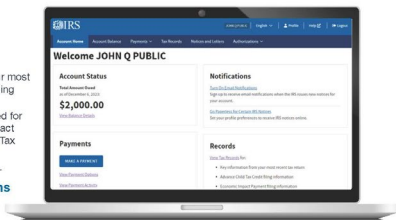
- Go paperless for certain IRS notices.
- Get email notifications for new account information or activity.

View Your Balance

- View amount owed.
- Get a breakdown by tax year.

View or Create Payment Plans

- Learn about payment plan options.
- Apply for a new payment plan.
- View plan details if you have a payment plan.



Make and View Payments

- Make a payment from your bank account or by debit/credit card.
- View five years of payment history, including any estimated tax payments.
- View any pending or scheduled payments.

View Tax Pro Authorizations

- View any authorization requests from tax professionals.
- Approve and electronically sign power of attorneys and tax information authorizations from your tax professional.

Create or access your account at irs.gov/account. If you don't have an existing account, have your photo identification ready.

Publication 5533 IRS Individual Online Account

Individuals

- View key information on file
- View tax account transcripts
- View copies of certain notices
- Set-up an IPPIN for filing
- Get email notification
- Review authorization requests from your tax professionals

Online Payment Options

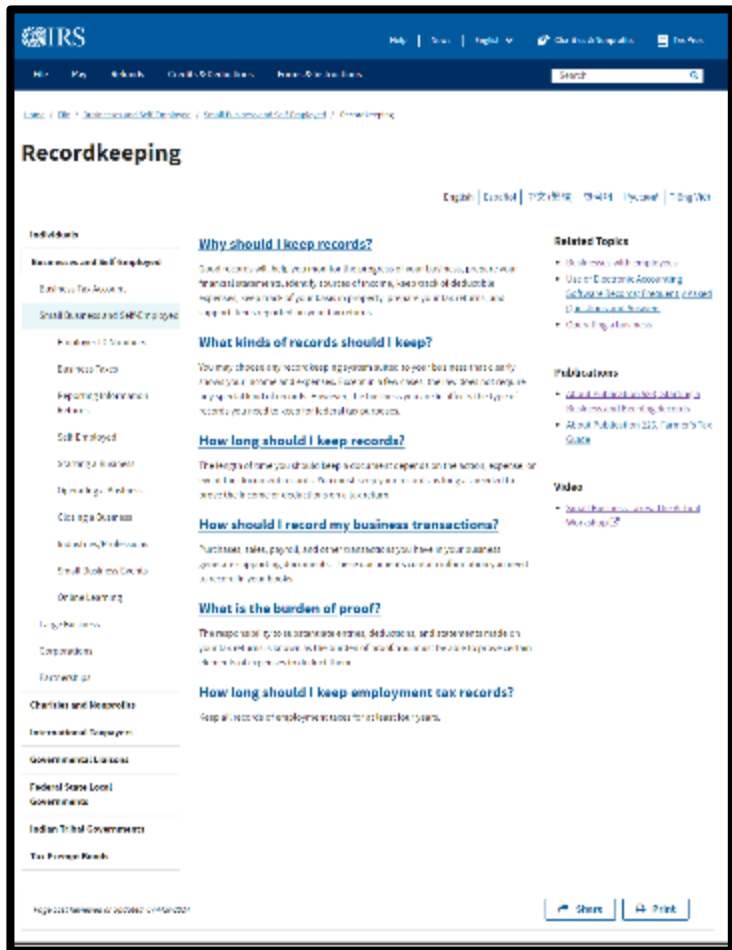
- View balance due
- Make same-day and scheduled payments
- View payment history



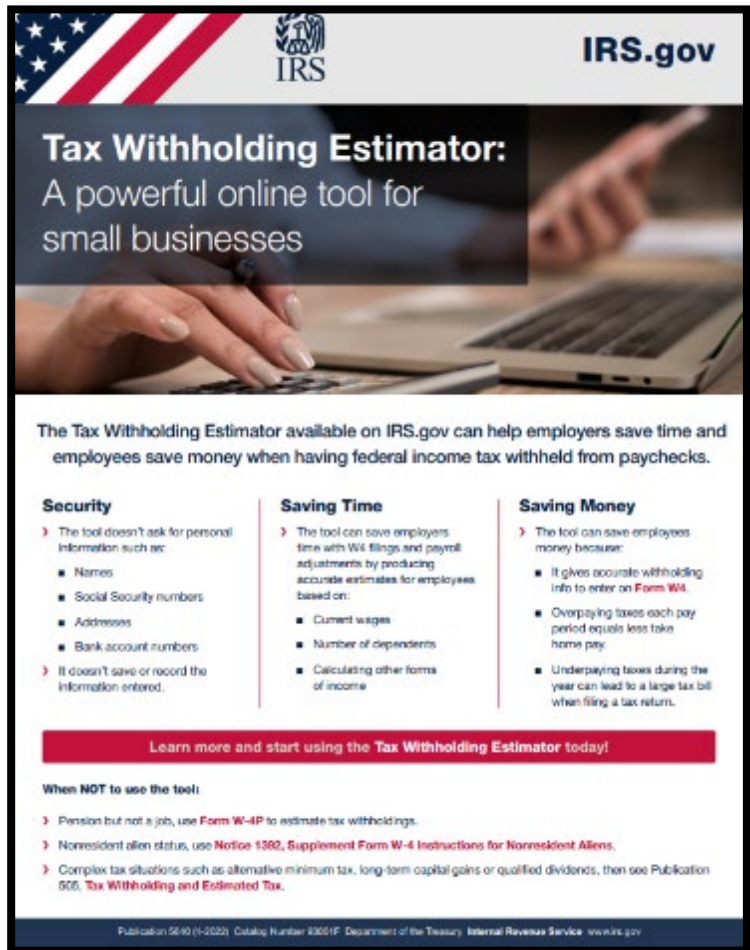
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More Ways to Plan for Tax Season



The screenshot shows the IRS website's 'Recordkeeping' page. The page title is 'Recordkeeping' and it includes a search bar and navigation links. The main content area is divided into three columns: 'Why should I keep records?', 'What kinds of records should I keep?', and 'How long should I keep records?'. The 'Why should I keep records?' section explains that records are needed to identify sources of income, deduct expenses, and verify property and investment gains. The 'What kinds of records should I keep?' section lists various types of records such as business expenses, payroll, and investment records. The 'How long should I keep records?' section provides guidance on retention periods for different types of records. The page also includes a sidebar with navigation links for various user types and a 'Share' button at the bottom.



The screenshot shows the IRS website's 'Tax Withholding Estimator' page. The page features a large header with the text 'Tax Withholding Estimator: A powerful online tool for small businesses'. Below the header, there is a section titled 'The Tax Withholding Estimator available on IRS.gov can help employers save time and employees save money when having federal income tax withheld from paychecks.' This section is divided into three columns: 'Security', 'Saving Time', and 'Saving Money'. The 'Security' column lists benefits such as not asking for personal information and not saving or recording entered information. The 'Saving Time' column lists benefits such as saving time with W-2 filings and producing accurate estimates. The 'Saving Money' column lists benefits such as giving accurate withholding info to enter on Form W-4 and avoiding overpaying or underpaying taxes. At the bottom, there is a red button that says 'Learn more and start using the Tax Withholding Estimator today!' and a section titled 'When NOT to use the tool:' which lists situations where the tool should not be used, such as for pension but not a job, nonresident alien status, and complex tax situations.

Click [Recordkeeping](#) on the Small Business Tax Center

[Publication 5640](#)
Tax Withholding Estimator




For more information visit [IRS.gov/iris](https://www.irs.gov/iris)

Start e-filing
Forms 1099 for free
with the
**Information
Returns Intake
System**

The advantages of e-filing through IRIS

Accurate	Convenient	Easy	Secure
<ul style="list-style-type: none"> Auto detects input errors. Gives alerts for missing information. Make corrections to information returns filed through IRIS. 	<ul style="list-style-type: none"> Create, upload, edit, and view information. Download completed 1099s for distribution. Submit automatic extensions. 	<ul style="list-style-type: none"> Acknowledgement of filings are quick, as early as 48 hours. No post office trips. Save on paper, postage and physical storage space. 	<ul style="list-style-type: none"> Information is safeguarded and protected at all times. Saves issuer information from year-to-year and prior year records.

Who can e-file Forms 1099?

All taxpayers are encouraged to e-file through IRIS

<ul style="list-style-type: none"> Individuals Small businesses Large businesses Tax exempt organizations 	<ul style="list-style-type: none"> Government agencies Transmitters Third party filers
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Sign up today to join the millions who file 1099s electronically!



Publication 5731 (12-2022) Catalog Number 50021F Department of the Treasury Internal Revenue Service www.irs.gov

E-file any Form 1099

File corrections for Forms 1099

Request automatic extensions for Forms 1099

Get alerts for input errors and missing information

Download completed copies of Forms 1099

Receive a confirmation from the IRS

Securely store your information

Reduce expenses on paper, postage, storage space and trips to the post office

Publication 5731

Start e-filing

Forms 1099 for free



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Subscribe to e-News for Small Businesses and follow IRS on Social Media

Sign-up for [e-News for Small Businesses](#) to receive:

- ✓ Reminders about important upcoming tax dates
- ✓ Details about new IRS.gov features for small businesses
- ✓ Reminders and tips to assist small businesses with tax compliance
- ✓ IRS news releases and special IRS announcements for small businesses

Connect with the IRS on [Social Media](#) to get tax updates and information.



[Espanol](#)



[Espanol](#)



[Multilingual](#)



Publication	Description
<u>Publication 15</u>	Publication 15, (Circular E), Employer's Tax Guide
<u>Publication 334</u>	Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
<u>Publication 463</u>	Travel, Entertainment, Gift, and Car Expenses
<u>Publication 505</u>	Tax Withholding and Estimated Tax
<u>Publication 535</u>	Business Expenses
<u>Publication 583</u>	Starting a Business and Keeping Records
<u>Publication 587</u>	Business Use of Your Home (Including Use by Day-Care Providers)
<u>Publication 966</u>	EFTPS – The Secure Way to Pay Your Taxes
<u>Publication 1635</u>	Understanding Your EIN - Employer Identification Numbers
<u>Publication 1779</u>	Independent Contractor or Employee
<u>Publication 5557</u>	A Guide to Starting a Small Business



Small Business and the IRS: we're here to help

<https://www.irsvideos.gov/>

[Industries, Professions and Business Tax Centers | Internal Revenue Service \(irs.gov\)](#)

<https://www.irs.gov/businesses/small-businesses-self-employed/online-learning-and-educational-products>

<https://apps.irs.gov/app/understandingTaxes/index.jsp>

<https://www.irs.gov/businesses/small-businesses-self-employed/filing-and-paying-your-business-taxes>

<https://www.irs.gov/businesses/small-businesses-self-employed/a-guide-to-information-returns>

<https://www.irs.gov/businesses/small-businesses-self-employed/operating-a-business>



Thank you for participating



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