



## Overview

### **Starting, Operating or Closing a Business**

Whether you are a budding entrepreneur, or an established business owner, you will find everything you need to start and manage your business venture.

<http://www.irs.gov/businesses/small/article/0,,id=110417,00.html>

### **Business Taxes**

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

<http://www.irs.gov/businesses/small/article/0,,id=98966,00.html>

## Getting Started

### **Tax Information for Businesses**

If you run a small business or are self-employed, the IRS web site offers a wide variety of information to help you.

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

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

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

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

### **Business Structure**

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

<http://www.irs.gov/businesses/small/article/0,,id=98359,00.html>

### **Employer ID 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.

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

### **Online Application - Form SS-4**

Apply online for the Employer Identification Number (EIN), also known as a Federal Tax Identification Number.

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>



## IRS Forms and Publications

### Forms and Publications

Need an IRS form or publication?

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

## Electronic Filing

### IRS e-file for Business

The IRS offers several electronic filing options designed specifically for the business filer. There are several ways you may choose to participate in the IRS *e-file* for Business programs.

<http://www.irs.gov/efile/article/0,,id=98470,00.html>

### Electronic Federal Tax Payments (EFTPS)

Businesses and individuals can use the Electronic Federal Tax Payment System to pay all their federal taxes electronically, 24 hours a day, 7 days a week, via the phone, personal computer (PC) software or the Internet. Visit the EFTPS web site for all the latest information! Or visit the Department of Treasury's Financial Management Services web page on EFTPS.

<http://www.eftps.gov/>

### Quick Alert

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

<http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.html>

## Employees

### Employees

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

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

### Employee vs. Independent Contractor

Before you can determine how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services.



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

## **Employment Tax for Small Business**

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

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

## **Withholding Calculator**

This easy-to-use calculator can help you figure your employees' Federal income tax withholding so you can withhold the correct amount from their pay.

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

## **Tax Information for Employee Retirement Plans**

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

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

## **Talk With The IRS**

### **Contact Your Local IRS Office**

IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day.

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

### **The Taxpayer Advocate's Office**

The Taxpayer Advocate is an independent organization within the IRS. They help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

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

## **Learning Center**

### **On-Line Classroom**

View a streaming video of an IRS Small Business Workshop, take an IRS course or complete an online self-directed version of a workshop taught live around the country.

<http://www.irs.gov/businesses/small/article/0,,id=97726,00.html>

### **Small Business Tax Workshops**

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

<http://www.irs.gov/businesses/small/article/0,,id=99202,00.html>



## Resources

### Small Business Resources

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

<http://www.irs.gov/businesses/small/content/0,,id=98864,00.html>

### Small Business Products Online Ordering

Looking for a tool to help you meet your tax requirements? Choose from our free products, developed especially for the Small Business/Self-Employed person, and obtain updated information on existing products.

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

### Join the Small Business/Self-Employed Mailing List

The Small Business/Self-Employed Division has a free electronic mail service designed to provide tax information for small business owners. Sign-up for the Small Business/Self-Employed mailing list and you will receive information about important upcoming tax dates, what's new on the IRS Web site, recently added tax forms and publications, IRS News Releases and special IRS announcements.

<http://www.irs.gov/businesses/small/page/0,,id=81399,00.html>

[Note for partners: *the URL for the mailing list is subject to change without notice, and should be reviewed monthly for viability.*]

## Abusive Tax Schemes

### Abusive Scheme Toolkits

To reach the maximum audience, the IRS recognizes the importance of partnering with external stakeholders. As a result, toolkits have been developed to aid stakeholders in assisting the IRS with counter-marketing against abusive tax schemes.

<http://www.irs.gov/businesses/small/article/0,,id=106788,00.html>

## Resources for Specific Communities

### Industries and Professions Index Page

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

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



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## **Tax Information for International Businesses**

This section provides information on international taxes.

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

## **Tax Information for Tax Professionals**

This section provides information for tax practitioners and other tax professionals.

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

## **IRS Logo**

### **IRS Web Link Usage Guidelines**

Version 1.0, 08/25/2004

**Introduction:** This information sheet and accompanying digital files for the IRS Web Link are available to IRS partners for placement on their web sites, to insure a consistent link identifier to the official IRS web site (<http://www.irs.gov>).

**Usage:** The IRS Web Link should be used only on the partner's site and not on any print materials whatsoever. If the partner chooses to use one of the three graphic versions provided, the URL encoded must correctly link to the official IRS web site (<http://www.irs.gov>). Whether the html code used takes the user to the IRS site within the same browser window or launches a new browser window is strictly a choice of the site owner. The site owner isn't required to use the three graphic versions of the IRS Web Link, and can simply use the official IRS web site URL as a text-only reference.

**Clear Space:** A mandatory clear space must surround placement of the IRS Web link at all times, as specified per each of the three sizes provided.

**Orientation & Association:** The IRS Web Link must be used only according to specifications in this information sheet. It should never be rotated, stretched, distorted, reduced, enlarged nor edited in any way. When used on a web page with any other logos, the mandatory clear space per each of the three sizes must be doubled.

**Color:** The color version is hexadecimal web-safe color 0066CC only, provided as a set of ".gif" graphic files. A set of black .gif files and white .gif files are also provided. See notes accompanying each set for correct background color relationships allowed, but preferably the blue or black versions should be use on a white background, and the white .gif's should be used on blue, black or gray (40-100%).



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## IRS Logo Artwork

### Blue, 0066CC only



**Inline, Blue**  
Clear space on all sides is 10 pixels.



**Small, Blue**  
Clear space on all sides is 10 pixels.



**Medium, Blue**  
Clear space on all sides is 15 pixels.



**Large, Blue**  
Clear space on all sides is 20 pixels.

Primarily use on white or very light color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-0% value.

### Black



**Inline, Black**  
Clear space on all sides is 10 pixels.



**Small, Black**  
Clear space on all sides is 10 pixels.



**Medium, Black**  
Clear space on all sides is 15 pixels.



**Large, Black**  
Clear space on all sides is 20 pixels.

Primarily use on white or very light color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-0% value.

### White on Dark Background

Four white .gifs are also provided in the accompanying .zip file in the same sizes as the blue and black samples above.

Primarily use on black, 0066CC-blue, or very dark color backgrounds. Do not use on extremely vivid, saturated color backgrounds. If used on gray, use on 40-100% value.

## IRS Logo .gif Files

The following embedded .zip file contains the .gif files of all the logos mentioned

above: [IRS\\_Logos\\_FINALS\\_08252004.zip](#)