■ IRS Publications

View, select and download multiple IRS forms and publications at www.IRS.gov (Search: Forms) or you can call 800-829-3676 to order forms and publications through the mail at no cost.

Pub 15 (Circular E), Employer's Tax Guide

Pub 334 Tax Guide for Small Business

Pub 463 Travel, Entertainment, Gift, and Car Expenses

Pub 505 Tax Withholding and Estimated Tax

Pub 535 Business Expenses

Pub 583 Starting a Business and Keeping Records

Pub 587 Business Use of Your Home

Pub 946 How to Depreciate Property

Pub 966 Electronic Choices to Pay all your Federal Taxes

Pub 1779 Independent Contractor or Employee

Pub 3148 Tips on Tips: A Guide to Tip Income Reporting

Pub 3402 Taxation of Limited Liability Companies

Pub 3995 Recognizing Illegal Tax Avoidance Schemes

Pub 4132 Pay Taxes Online! "As Easy As 1-2-3"

This document is current through the publication date. Since changes may have occurred after the publication date that would affect the accuracy of this document, no quarantees are made concerning the technical accuracy after the publication date.

■ IRS.gov and Phone Resources

Starting, Operating or Closing a Business – (Search: Starting, Operating, or Closing)

Business Taxes – (Search: Business Taxes)

Checklist for Starting a Business – (Search: Checklist)

Employer ID Number – (Search: EIN)

Self-Employed – (Search: Self-employed)

Business Expenses – (Search: Business Expenses)

Employment Taxes – (Search: Employment Taxes for Businesses)

Tax Information for Specific Industries/Professions –

(Search: Industries/Professions)

Electronic Federal Tax Payment System (EFTPS) –

(Search: EFTPS) or 800-555-4477

e-File for Small Business — (Search: e-File for Business)

Common Errors – (Search: Tax Gap)

State Resources for Small Businesses – (Search: State Links)

Business-Related News – (Search: Business-related News)

IRS Video Portal – (Search: Video Portal)

Bank Secrecy Act – (Search: Bank Secrecy Act)

e-Help – 866-255-0654

National Taxpaver Advocate Help Line – 877-777-4778

Information Return Reporting – 866-455-7438

Report Tax Schemes – 866-775-7474

Employee Plans – 877-829-5500



Small Business
Federal Tax
Responsibilities



■ Information about Small Business Federal Tax Responsibilities

What Business Owners Need To Know

As a business owner, you need to know your federal tax responsibilities. In addition to knowing about federal taxes, you need to make some basic business decisions.

Understanding and complying with tax requirements is a necessary aspect of doing business.

IRS.gov website for businesses provides extensive tax information and online tools and resources.

Small Business and Self-Employed One-Stop Resource

(Search: Smallbiz)

Look for information by business topics using the alphabetical listing or by business type.

There are also links to major business subjects, such as Business Expenses, as well as related information on that subject.

■ Tax Help for Small Businesses and the Self-Employed

If you are starting or already have a small business and need information on taxes, online products and services are available at www.IRS.gov.

Subscribe to *e-News for Small Businesses*

The Small Business/Self-Employed Division has a free electronic mail service that provides tax information for small business owners. Sign up for the mailing list for information about upcoming tax dates, new postings on the IRS website, and IRS news releases. (*Search*: e-News for Small Businesses).



■ Small Business Resources

Other small business resources, such as these resources, are available from the IRS.gov website for businesses. (Search: Small Business Resources)

Small Business Administration: SBA's Small Business Planner has information and resources to help you at any stage of the business lifecycle.

Social Security Administration: Use the Business Services Online link for links to Social Security Administration, including free electronic filing for Forms W-2.

U.S. Department of Labor: The Employer's page provides information on Wages and Work Hours, Workplace Safety and Health, and Retirement and Health Benefits.

Department of Agriculture - Office of Small & Disadvantaged Business Utilization: The mission of this office is to provide maximum opportunities for small businesses to participate in USDA contracting activities.

GobiernoUSA.gov is the U.S. government's official Spanishlanguage Web portal.

Additional IRS Resources

Publication 1066C, *A Virtual Small Business Tax Workshop CD* helps small business owners and the self-employed understand and meet their federal tax obligations. The workshop is subtitled in English, Spanish and Mandarin Chinese. Online workshop is available on *www.lRS.gov* (Search: Pub 1066C)

Publication 1518, *Small Businesses and Self-Employed Tax Calendar* highlights different tax issues and tips and has space to add notes, state tax dates, or business appointments. The updated online version is available on *www.lRS.gov* (Search: Publication 1518).

Small Business Tax Workshops and Webinars (Search: Workshops)

Virtual Small Business Tax Workshop (Search: Virtual Workshop)



Local IRS Offices
(Search: Local Office)

Business and Specialty Tax Help Line 800-829-4933

Tax Help Line for Individuals 800-829-1040

Other IRS Hotlines and Toll Free Numbers (Search: Hotlines)

The IRS Video Portal at www.irsvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and webinars, as well as audio archives of national phone forums.

In addition, IRS is on YouTube at www.youtube.com/irsvideos.

Preparing for Disasters: Is your business ready if a disaster strikes? Get information and suggestions on paperless record-keeping, documenting assets and valuables, and emergency planning. (Search: Disaster)

Subscribe to other subscription services (Search: e-News Subscriptions)