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## Tax Gap

### Tax Gap Home Page

Find resources on this page pertaining to the tax gap — the difference between the amount of tax that taxpayers should pay and the amount that is paid voluntarily and on time. The tax gap can also be thought of as the sum of non-compliance with the tax law.

<http://www.irs.gov/newsroom/article/0,,id=158619,00.html>

## Small Business 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>



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## Electronic Filing

### IRS e-file for Business and Self-Employed Taxpayers

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

<http://www.irs.gov/efile/article/0,,id=118520,00.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.

<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/retirement/content/0,,id=97203,00.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>



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### **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>

### **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, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

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

**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>