IRS Publications

View, select and download multiple IRS forms and publications at IRS.gov (Search: Forms) or 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

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 guarantees 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)
State Resources for Small Businesses – (Search: State Links)
IRS Video Portal – (Search: Bank Secrecy Act)
Affordable Care Act Tax Provisions for Employers - (Search: ACA)

e-Help – 866-255-0654

National Taxpayer Advocate Help Line – 877-777-4778 Information Return Reporting – 866-455-7438 Report tax shelters and transactions – (Search: Tax Shelter) Employee Plans – 877-829-5500





Small Business Federal Tax Responsibilities

Publication 4591 (Rev. 10-2018) Catalog Number 49785A Department of the Treasury **Internal Revenue Service** www.irs.gov

■ 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 provides extensive tax information and online tools and resources for businesses.

Small Business and Self-Employed Tax Center

(Search: Small Business Tax Center)

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

The tax center also has links to major business subjects such as business expenses.

■ Tax Help for Small Businesses and the Self-Employed

If you're starting or already have a small business and need information on taxes, IRS.gov has online products and services to help.

Small Business Taxes: The Virtual Workshop helps small business owners and the self-employed understand and meet their federal tax obligations. IRS.gov has a link to the online workshop (Search: Virtual Workshop)

Small Business Tax Workshops and Webinars (Search: Workshops)



Subscribe to e-News for Small Businesses

The the IRS 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)

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

Business and Specialty Tax Help Line 800-829-4933

More IRS Resources

IRS Tax Calendar for Businesses and Self-Employed: Track federal tax due dates on your computer or mobile device using electronic versions of the calendar. You can see all events or filter them by event types. Find more information on IRS.gov. (Search: Tax Calendar)

Local IRS Offices (Search: Local Office)

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'll 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.

IRS New Media: The IRS uses social media tools to share the latest information on tax changes, initiatives, products and services. Find out how to connect with the IRS through social media on IRS. gov. (Search: Social Media)



Preparing for Disasters: Is

your business ready if a disaster strikes? Get information and suggestions on paperless recordkeeping, documenting assets and valuables, and emergency planning. (Search: Disaster)

Other Small Business Resources

Small Business Administration: The SBA has information and resources to help you at any stage of the business life cycle.

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.