

*Small Business*

# *Talk*



**FROM THE IRS**

**OFFICE OF PUBLIC**

**LIAISON AND**

**SMALL BUSINESS**

**AFFAIRS**

# Putting Service First

## for Small Businesses and Self-Employed Taxpayers

Small businesses and self-employed taxpayers have a right to receive top quality service from the Internal Revenue Service (IRS). This means getting help in understanding and filing tax returns, receiving fast and accurate assistance, and getting professional, courteous treatment in all your interactions with IRS personnel. It also means having confidence in the integrity and fairness of the tax system and knowing that everyone is paying their fair share as required by law.

IRS acknowledges that it has a responsibility to provide service as effectively as any high-quality private or public organization. To provide top quality services, we are undergoing fundamental changes, guided by best practices proven in the business sector. We are revamping our business practices, changing our organizational structure around our customer segments, developing balanced measures, clarifying management roles, and modernizing our technology.

Our commitment to small business means we are working to understand and solve problems from YOUR point of view through open, honest communications, with total integrity, by managers that are accountable to YOU. At the cornerstone is a new centralized Small Business and Self-Employed Operating Division that will be fully responsible for all your tax administration needs.

We expect to establish the new operating division in late 2000, but are already improving services for YOU.



## **IRS Services and Free Information**

### **Assistance**

- **Small Business Administration (SBA) Business Information Centers (BICs)** - The IRS and SBA have entered into an agreement to support the small business community by distributing key IRS business tax forms and publications in all 57 BIC sites and 17 One Stop Capital Shops. In addition, the IRS is piloting a program where IRS tax specialists will provide one-on-one assistance at selected BIC locations in Los Angeles, Chicago, Boston and Atlanta. For more information, contact your local IRS office in these cities and ask for the Taxpayer Education Coordinator.
- **Y2K Alert for Small Businesses** - The IRS, SBA, and other federal agencies are working together to educate small businesses and the self-employed about Y2K. IRS' Web site at [www.irs.ustreas.gov/prod/bus\\_info/sm\\_bus/news.html](http://www.irs.ustreas.gov/prod/bus_info/sm_bus/news.html) has important information about Y2K as does the Department of Commerce's National Institute of Standards and Technology (NIST) Web site at [www.y2khelp.nist.gov](http://www.y2khelp.nist.gov).
- **Magnetic Media/Information Reporting Seminars for Forms 1099, W-2 and 941** - These seminars are jointly sponsored by the IRS and the Social Security Administration (SSA) to provide information on how to properly file on magnetic media. For more information, contact your local IRS office and ask for the Taxpayer Education Coordinator.

- **Small Business Tax Workshops** - Through a unique partnership between the IRS and local organizations, workshops are available on topics including starting a business, recordkeeping, preparing business tax returns, self-employment tax issues, employment taxes, and other tax aspects of running your business. Ask your local IRS Taxpayer Education Coordinator about the workshops.

## *Products*

- **Publication 1 - Your Rights as a Taxpayer** - This publication informs taxpayers of their rights, and includes information on the examination and collection processes.
- **Publication 15 - Circular E, Employer's Tax Guide** - This publication explains tax responsibilities of employers.
- **Publication 15-A, Employer's Supplemental Tax Guide** - This publication contains specialized employment tax information. It also contains details on worker classification.
- **Publication 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)** - This publication contains information about federal tax laws that apply to businesses.
- **Publication 454, Your Business Tax Kit (YBTK)** - This kit contains various business tax forms and publications that may be used to prepare business tax returns.
- **Publication 583, Starting a Business and Keeping Records** - This publication provides basic federal tax information for people who are starting a business.

- **Publication 910, Guide to Free Tax Services**  
- This consumer guide explains the many free tax services, publications and forms the IRS has available for individuals, businesses and organizations, and the many ways these services and products can be obtained.
- **Publication 954, Tax Incentives for Empowerment Zones and Other Distressed Communities** - This publication explains the tax incentives available to businesses that establish themselves or operate in these areas.
- **Publication 1194-B, Business Taxpayer Information Publications** - This is a collection of IRS publications most frequently requested by businesses.
- **Publication 1518, Tax Calendar for Small Businesses** - This 12-month wall calendar shows due dates for making payroll deposits, paying estimated taxes and filing major business tax forms. It includes information on business tax law and IRS notices and penalties, and provides bookkeeping and recordkeeping tips. For more information, visit the IRS Web site at [www.irs.ustreas.gov/prod/tax\\_edu/tax\\_cal](http://www.irs.ustreas.gov/prod/tax_edu/tax_cal).
- **Publication 3207, Small Business Resource Guide: What You Need To Know About Taxes and Other Topics** - This multi-agency, small business start-up CD-ROM is designed to provide small business entrepreneurs with most of the information and products they might need to meet their regulatory requirements. The CD-ROM has been distributed to all the SBA BIC sites. Call 1-800-U-ASK-SBA for the nearest location.

- **SSA/IRS Reporter** - This quarterly newsletter is produced by the IRS and SSA. It serves as a tool for both agencies to communicate current issues and concerns to a specific audience of employers. It is sent with quarterly Forms 941 and 941TeleFile.

## Services

The IRS provides 24-hour accessibility to electronic information. Taxpayers may download and print over 600 federal tax forms with instructions and 90 publications. Many tax research tools are available including tax regulations, over 150 tax topics, frequently asked questions, statistical studies, important changes, newsletters and much more. Listed below are several ways to obtain IRS electronic information:

**World Wide Web**  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)

**FTP** - [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)

**Telnet** - [iris.irs.ustreas.gov](telnet://iris.irs.ustreas.gov)

**Modem**  
(703) 321-8020

- From a fax machine, dial IRS **Tax Fax** at (703) 368-9694 and follow voice prompts to get IRS tax forms with instructions and other tax information materials faxed back to you.
- You can still order forms and publications at no charge by calling toll free 1-800-829-3676.
- Order the **Federal Tax Forms CD-ROM** (Publication 1796) for \$25 by calling toll free 1-877-233-6767. Or order it for \$18 via the Internet at [www.irs.ustreas.gov/cdorders](http://www.irs.ustreas.gov/cdorders). This CD includes current year and prior year tax forms with instructions and tax publications.

- Dial **TeleTax** at 1-800-829-4477. TeleTax is the IRS toll-free service available 24 hours a day, seven days a week that provides recorded tax information on about 160 tax topics. Automated refund information is available Monday-Friday from 7a.m. to 11p.m. and Saturday from 7a.m. to 4p.m.
- If you have access to Teletypewriter/Telecommunications Device for the Deaf (**TTY/TDD**) equipment, call 1-800-829-4059 with your tax questions. You can also order forms and publications through this number.
- A **Small Business Corner** has been added to the IRS Web site making it easier for small business owners to locate and understand tax information directly related to their needs. There are three major sections — Before Starting Your Business, Operating Your Business, and Employment Taxes. For more information you can visit the IRS Web site at [www.irs.ustreas.gov/prod/bus\\_info/sm\\_bus/index.html](http://www.irs.ustreas.gov/prod/bus_info/sm_bus/index.html).

## ***IRS e-file Program and Payment Options for Small Businesses***

IRS *e-file* programs offer paperless filing, more convenient filing, faster processing with increased accuracy, and confirmation of filing for small business owners.

- **941TeleFile** is an e-file option for qualified businesses. It is an interactive computer program designed to electronically file Form 941, "Employer's Quarterly Federal Tax Return," using a Touch-Tone telephone. Qualified businesses can call the toll-free number, follow the voice prompts, and the TeleFile system calculates the tax liability or any overpayment and begins the electronic filing process.

- **941 e-file** accepts and processes Form 941, "Employer's Quarterly Federal Tax Return," in Electronic Data Interchange (EDI) format. It conducts security checks, sends electronic acknowledgments and builds records to be processed by current IRS computer systems. The returns are transmitted nationwide via dial-up phone lines and menu driven software directly to the IRS where they are processed at the Tennessee Computing Center (TCC) and the Austin Service Center (AUSC). For more information, you may call the IRS *e-file* help desk. At the TCC, call (901) 546-2690 (Ext. 7519), 7:00a.m.-3:30p.m. Central Standard Time, or at the AUSC, call (512) 460-8900, 7:30a.m.-3:30p.m. Central Standard Time. These are not toll-free calls.
- **Electronic Federal Tax Payment System (EFTPS)** is quickly becoming the easiest way for businesses to make their federal tax payments. You will find EFTPS is easy to use, convenient, accurate, fast and economical. It offers taxpayers the convenience of making their federal tax payments directly by phone or personal computer (PC) or through their financial institution. No special equipment is required to use EFTPS, and if a taxpayer wishes to use a PC, free Windows-based software is available. For more information and an enrollment form, you may call EFTPS Customer Service at 1-800-945-8400 or 1-800-555-4477; for TTY/TDD, call 1-800-945-8900 or 1-800-733-4829; and for Español, call 1-800-945-8600 or 1-800-244-4829.



## ***The IRS Office of Public Liaison and Small Business Affairs***

Through a national liaison program, the office maintains daily contact and exchanges information with the IRS' external stakeholders: national organizations representing tax practitioners, payroll processors, volunteer and social services, electronic commerce, state departments of revenue, small business organizations, and large corporate taxpayers.

As a "one stop" vehicle to exchange information, the office does the following:

- Works with our external and internal stakeholders to identify partnering opportunities;
- Provides a forum for new ideas and external feedback;
- Tracks emerging issues and shares information with our external and internal stakeholders;
- Coordinates liaison meetings for external stakeholders; and
- Coordinates IRS participation at stakeholder meetings and conferences.

Contact us if you have suggestions for the IRS regarding tax laws or administration.

### **Internal Revenue Service**

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Small Business Affairs

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## ***Small Businesses with Tax Problems***

Individual tax problems should be handled by contacting your local IRS office or the office that mailed you a notice or other correspondence. When IRS employees recognize a problem that has not been resolved through normal channels, they can refer it to the Taxpayer Advocate's Problem Resolution Program (PRP), which has the authority to cut through red tape. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free at 1-877-777-4778 (1-800-829-4059 for TTY/TDD users). For more information about the Taxpayer Advocate's PRP, and for a list of PRP addresses, call 1-800-829-3676, and ask for Publication 1546, *The Problem Resolution Program of the IRS*. For more information visit their Web site at [www.irs.ustreas.gov/prod/ind\\_info/advocate.html](http://www.irs.ustreas.gov/prod/ind_info/advocate.html).

*Many times, you can find answers to your tax questions by reading tax publications and related forms. But when you need more information, you can call the IRS at 1-800-829-1040 for assistance.*

# **Small Business Administration Programs and Services**

## ***Advocacy***

The Office of Advocacy at the Small Business Administration helps to ensure that Congress and all federal agencies are aware of the needs of small business when they propose and consider new laws or regulations. If you would like to make sure your voice is heard or if you just want more information, call the Office of Advocacy at (202) 205-6533, or visit their Web site at [www.sba.gov/advo](http://www.sba.gov/advo).

The Small Business and Agriculture Regulatory Enforcement Ombudsman and 10 Regional Fairness Boards were established to receive comments from small businesses about federal agencies' enforcement actions. The Ombudsman will annually evaluate the enforcement activities of each agency and rate its responsiveness to small business. If you wish to comment on the interactions with IRS, call 1-888-REG-FAIR.

## ***On the Internet***

The SBA Web site offers detailed information on SBA and other business services, and links to outside resources on the World Wide Web. For more information visit them at [www.sba.gov](http://www.sba.gov).

## ***For More Information***

The SBA has offices located throughout the United States. For the one nearest you, look under "U.S. Government" in your telephone directory, or call the SBA Answer Desk at 1-800-U-ASK-SBA. The Answer Desk will address your questions about starting or running a business and how to get assistance. To send a fax to the SBA, dial (202) 205-7064.

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**IRS**

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Department of the Treasury  
**Internal Revenue Service**

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**[www.irs.ustreas.gov](http://www.irs.ustreas.gov)**

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