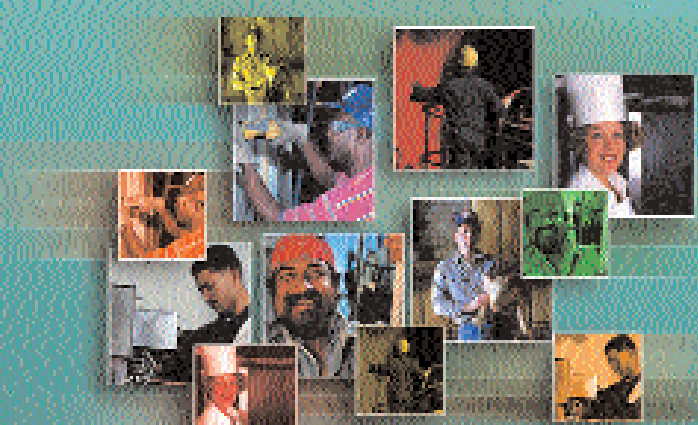




# SMALL BUSINESS AND SELF-EMPLOYED

## TAXPAYER EDUCATION AND COMMUNICATION

### *At A Glance*



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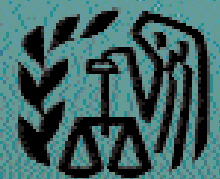


Department of the Treasury  
Internal Revenue Service

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

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# Internal Revenue Service



*Working to Put Service First*

## ***Taxpayer Education and Communication (TEC)***

The mission of the TEC organization is to provide customer focused products, services and assistance to educate customers and help them meet their taxpayer obligations.

We are partnering with tax practitioners, small business organizations and other government agencies to design, develop and deliver educational products and services that meet the diverse needs of our customers.

## ***Why Small Business and the Self-Employed?***

Small businesses and the self-employed are the fastest growing part of the economy. Despite having responsibility for between 4 and 60 tax transactions per year, most small business owners have limited resources for record keeping and few have tax professionals on their staffs.

This can result in hardship on the customer, their family, their business, and the community at large.

## ***Why Partnering?***

Only 24% of small business owners rely on government programs and products for information about their tax responsibilities.

When the IRS partners with other interested parties, everyone benefits:

**Tax Administration** – improved tax education products and services

**Partners** – new and valuable services for their clients, members and customers

### **Small Businesses**

- A forum in which their needs and preferences are addressed
- Reduced burden in understanding and applying tax rules
- Reduced burden associated with errors, late filings and payments.

## ***Partnership Implementation***

**TEC is forging national partnerships that include:**

- Small Business Organizations
- Professional, Trade and Service Organizations
- Government Agencies and Educational Institutions
- Payroll and Practitioner Groups
- Electronic Businesses

**86 Local Offices are:**

- Forging partnerships at the local level
- Providing technical expertise directly to customers
- Marketing and coordinating delivery of products and services
- Coordinating and conducting workshops and outreach programs
- Implementing industry agreements
- Identifying compliance issues and customer needs

## ***TEC Products and Services***

**IRS Web Site – [www.irs.gov](http://www.irs.gov)**

- Our Small Business/Self-Employed Community Web Site ([www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)) provides answers to often asked questions, tax tips, a tax calendar, rules and regulations, state tax law guides, court opinions, links to government and community sites, and information for individual industries and new businesses.
- Tax Professional's Corner includes hot topics, IRS contacts and phone numbers.

### **Digital Dispatch/Local News Networks**

A subscription e-mail service for tax professionals, providing immediate information on issues relevant to the filing of tax returns and payment of taxes.

### **Tax Talk Today**

A monthly hour long panel discussion of tax issues by and for tax professionals. Available through the internet, the videos may be downloaded at a time convenient for viewing, or sharing with clients.

### **Publication 3207, Small Business Resource Guide**

A multi-agency sponsored CD-ROM containing all of the business tax forms, instructions, and publications needed by small business owners. It includes additional helpful information such as how to prepare a business plan, find financing, and keep records to meet tax and other reporting requirements.

### **Small Business Workshops**

Forums designed to educate small business owners about their tax responsibilities. The workshops can be tailored to specific areas of the tax laws, such as employment taxes, or specific industries, such as Home Health Care or Beauty Salons. We give over 1,000 workshops a year.

### **Market Segment Audit Guidelines**

Over 50 audit technique guides are available on the Internet, providing information to taxpayers, tax practitioners and others on the issues examiners will look at when auditing specific industries and professions.

### **Voluntary Agreements Program**

IRS and industry agreements on the tax treatment accorded specific tax issues. Existing agreements include the Tip Rate Determination Agreements (including food and beverage industry, the gaming industry and other industries where tipping is customary) and the Classification Settlement Program (covering the employee/independent contractor issue).