



IRS Automotive Tax Center

General Information for Businesses

[Small Business and Self-Employed One-Stop Resource](#)

This section provides general small business information useful in all industries and professions. It includes links to small business products, employment taxes, electronic filing and paying, taxpayer burden reduction, abusive tax avoidance transactions, and many other topics.

[Issue Management Resolution System](#)

The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS). When stakeholder organizations notify the IRS of concerns about IRS policies, practices and procedures, SL researches the issues to bring about resolution.

Resources for Specific Communities

[Industries and Professions](#)

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

Resources Specific to Automotive

[Tax Laws and Regulations - Automotive](#)

This page provides links to recent revenue rulings and court cases, legal determination of business use of the home and other regulations for the small business.

[Trends and Statistics – Automotive](#)

This site provides industry specific and general survey results that should be of interest to the small business owner.

[Related Links - Automotive](#)

This page provides you links to sites that have specific information dealing with the automotive industry.

[Avoiding Problems - Automotive](#)

This section contains important information on recordkeeping, misclassification of employees and warns you of fraudulent automotive schemes.

[Audit Technique Guide - Auto Body and Repair Industry](#) (PDF)

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Overview of the industry. Discusses some issues that may be encountered - including other sources of income; cost of sales; employment taxes; etc.