



# IRS Construction Tax Center

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## 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 Construction

### [Tax Tips - Construction](#)

This section provides important information on topics such as accounting methods, excise taxes, and energy credits.

### [Related Links - Construction](#)

This page provides you links to sites that have specific information dealing with construction.

### [Instructor's Educational Materials](#)

Presentations, training material, and key issue analyses related to the Construction Industry.

### [Construction Federal Tax Curriculum](#) (PDF)

A federal tax course designed to provide an overview of the federal income and employment tax issues that pertain to the Construction Industry.

### [Construction Industry Fact Sheet by Criminal Investigation \(CI\)](#)

Special agents of IRS Criminal Investigation have investigated and recommended to the Department of Justice for prosecution several individuals involved in the construction industry.

### [Pub 3780 \(Rev. 11-2003\)](#) (PDF)

Tax Information for Small Construction Businesses

### [Avoiding Problems](#)

This section contains important information on recordkeeping and warns you of fraudulent schemes.

### [Tax Laws and Regulations - Real Estate](#)

This page provides links to recent revenue rulings and court cases, legal determination of business use of the home and regulations for the small business. This section includes [accounting for constructions contracts](#).



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## Audit Technique Guides - Construction Industry

### [Drywallers](#) (PDF)

Overview of the industry. Addresses specific aspects of a drywall contractor's business - business/economic environment; relationship with general contractor; cash vs. accrual method of accounting.

### [Masonry and Concrete Industry](#) (PDF)

Provides industry practices; description of the industry; potential issues and terminology.