



IRS Payroll Professionals Tax Center

Getting Started

[Online Application - Form SS-4, Employer Identification Number \(EIN\)](#)

Apply online for the Employer Identification Number (EIN), also known as a Federal Tax Identification Number.

[Employment Taxes for Businesses](#)

This is the starting point on irs.gov for employment tax information. These links provide good, basic information on employment taxes and worker classification (independent contractors vs. employees).

[Worker Classification \(Independent Contractors vs. Employees\)](#)

Are you or your help independent consultants or employees? Before you can know how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services.

[Businesses with Employees](#)

This section briefly discusses a variety of topics that businesses who have employees and/or employers should know.

[EITC Information for Employers](#)

Bookmark this page as your one-stop resource for Earned Income Tax Credit (EITC) tools, information and guidance. This year, it's easier than ever to help your employees determine whether they qualify for EITC or the Advanced EITC.

IRS Forms and Publications

[Employment Tax Forms](#)

[Employment Tax Publications](#)

[Forms and Publications](#)

Need a general IRS form or publication?

[Draft Forms and Instructions](#)

See the draft copies of a variety of forms, instructions, and publications as well as a schedule of release dates.

[Publication 1779, Independent Contractor or Employee:](#)

Find out what factors to use to determine whether a worker should be classified as an employee or an independent contractor.

[Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding:](#)

This form is used to furnish information about services of an individual, selected as a representative of a class of workers, to obtain written determination of the worker's status.

[Publication 1976, Section 530 Relief Requirements](#)

Section 530 provides businesses with relief from federal employment tax obligations if certain requirements are met.



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Office of Professional Responsibility

[Standards of Practice for Tax Professionals](#)

The Office of Professional Responsibility (OPR) has put together a one-stop-resource shop for Tax Professionals. This page provides links to enrollment and education requirements for enrolled agents as well as information regarding Circular 230.

Electronic Filing

[Information Returns Processing](#)

The Information Reporting Program Website is designed to help you meet your Information Reporting Requirements. Included are help-line telephone numbers and direct links to aid you in reporting information returns. You will also find information about how to file returns electronically or magnetically:

[FIRE \(Filing Information Returns Electronically\)](#)

By phone 1-866-455-7438

The FIRE (Filing Information Returns Electronically) system is set up for financial institutions and others to file Information Return Forms 1042-S, 1098, 1099, 5498, 8027 or W-2G.

- [FIRE software vendors](#)

[TIN Matching Service](#)

TIN Matching is part of a suite of internet based pre-filing e-services that allow “authorized payors” the opportunity to match 1099 payee information against IRS records prior to filing information returns. An authorized payor is one who has filed information returns with the IRS in at least one of the two past tax years.

[e-file Made Easy - A Tax Professional's One-Stop e-file & e-Pay Shop](#)

This site was designed by the IRS to provide users with an easy to follow, one-stop resource center for IRS *e-file* and e-payment information. We hope the information contained on this Web site is just what you've been looking for. It was developed specifically for tax professionals like yourself who are interested in offering IRS *e-file* to their individual and [business](#) clients.

[Electronic Federal Tax Payments \(EFTPS\)](#)

Businesses and individuals can use the Electronic Federal Tax Payment System to pay all their federal taxes electronically, 24 hours a day, 7 days a week, via the phone, personal computer (PC) software or the Internet. Visit the EFTPS web site for all the latest information! Or visit the Department of Treasury's Financial Management Services web page on EFTPS.

[e-services – On-line Tools for Tax Professionals](#)

e-services is a suite of web-based products that will allow tax professionals and payers to conduct business with the IRS electronically. These services are available 24 hours a day, 7 days a week from just about any computer with an internet connection.

[QuickAlerts "More" e-file Benefits for EROs](#)

Get on board and be one of the thousands of tax professionals that currently receive information on “up-to-the-minute” *e-file* events.

[IRS e-file Library](#)

The e-file library has publications, documents and electronic resources to help promote e-file services to



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your clients. It includes Publication 1345A (Filing Season Supplement) and other technical publications for individual and business e-file.

[Tax Pro News](#)

Visit the Tax Pro News for the latest announcements of interest to the practitioner community.

[Tax Pro Events](#)

The IRS offers a wide variety of educational events for the practitioner community including tax practitioner institute classes, phone forums, seminars, and local liaison meetings.

Talk With the IRS

[IRS Hotlines and Toll-Free Numbers](#)

A consolidated list of frequently requested phone numbers and hours of operation including Practitioner Priority Service, IRS Tax Help Line for Individuals, Business and Specialty Tax Help and e-Help.

[Contact My Local Office](#)

IRS Taxpayer Assistance Centers are your one-stop resource for face-to-face tax help and solutions to tax problems, every business day.

[Stakeholder Liaison \(SL\) Local Contacts](#)

Your local Stakeholder Liaison office establishes relationships with organizations representing small business and the tax professional community and providing information about the policies, practices and procedures the IRS uses to ensure compliance with the tax laws. To establish a relationship with SL, use this list to find a contact in your state.

[Taxpayer Advocate Service](#)

The Taxpayer Advocate is an independent organization within the IRS. They help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

[Reporting Tax Fraud](#)

If you suspect or know of an individual or company that is not complying with the tax laws, you may report this activity by completing [Form 3949-A](#). This article provides additional guidance on submitting the report.

Learning Center

[Tax Talk Today](#)

Tax Talk Today is dedicated to providing continuing education and information for tax practitioners. This series of monthly 60-minute webcasts covers current issues of interest to the tax professional community. You can participate live or review the archived programs. Tax Talk Today is a Continuing Education course provider approved by [NASBA](#), [CTEC](#), [APA](#) and the [IRS](#) for CPE Credit for tax practitioners.

Resources

[IRS Withholding Calculator](#)

Employees can use this link to figure out if they are claiming the correct number of withholding allowances on Form W-4.



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[Sign up for e-News for Tax Professionals](#)

The IRS e-News For Tax Professionals provides the latest national news for the tax professional community, as well as links to resources on IRS.gov and local news and events by state.

[Bank Secrecy Act](#)

The BSA requires businesses to keep records and file reports that are determined to have a high degree of usefulness in criminal, tax, and regulatory matters. Businesses that sell products or provide services and receive cash payment may have federal reporting requirements to file Form 8300 for the cash payments.

[Social Security Administration \(SSA\) – Employer web page](#)

How to file W-2s online and how to use SSA's Social Security Number Verification Service.

[SSA/IRS Reporter Newsletter](#)

Access to current and past editions of this quarterly newsletter for employers.

[W-2 News for Employers and Small Businesses](#)

Sign up to receive the SSA electronic newsletter for employers who submit W-2s to Social Security.

[Tax Code, Regulations and Other Official Guidance](#)

A one-stop spot for researching publicly available versions of the Internal Revenue Code (IRC), Treasury (Federal tax) Regulations, or other types of official IRS guidance published in the Internal Revenue Bulletin (IRB).

[Internal Revenue Bulletin](#)

The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive ruling necessary to promote a uniform application of tax law.

[Retirement Plans for Small Businesses](#)

Are you looking for information on employee retirement plans in order to provide better service to all your clients?

[Issue Management Resolution System](#)

The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS), a streamlined and structured process that facilitates stakeholder issue identification, resolution and feedback.

Abusive Tax Schemes

[Tax Scams - How to Recognize and Avoid Them](#)

To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. Participating in illegal schemes to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. Education is the best way to avoid the pitfalls of these "too good to be true" tax scams.

Resources for Specific Communities

[Industries/Professions](#)

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers,



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Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries. Many of industry links include helpful Tax Tips.

[Audit Technique Guides](#)

The Audit Techniques Guides focus on developing highly trained examiners for a particular industry segment. These Guides contain examination techniques, common and unique industry issues, business practices, industry terminology and other information.

[Tax Information for International Businesses](#)

This section provides information on international taxes.

[Tax Information for Tax Professionals](#)

This section provides information for tax practitioners and other tax professionals.

[The Tax Gap](#)

Find resources on this page pertaining to the tax gap — the difference between the amount of tax that taxpayers should pay and the amount that is paid voluntarily and on time. The tax gap can also be thought of as the sum of non-compliance with the tax law. This page provides links to facts sheets that will help you and your clients close the gap.