



Technical/Professional 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.

Information for Professional and Technical Services

[Business Structures](#)

When beginning a business, you must decide what structure to use. Legal and tax considerations enter into this decision.

[Tax Information for Corporations](#)

Information for corporate taxpayers about pre-filing initiatives, e-file information, Appeals programs, S Corporations, technical resources, and other pertinent corporate taxation topics.

[Corporate Executive Compliance](#)

The Internal Revenue Service is taking steps to improve tax compliance by corporations and their executive employees. One area of emphasis is executive compensation, for which audit technique guides have been developed for use by agents in examining tax returns filed by corporations and executives.

[Businesses with Employees - Paying Yourself](#)

The procedures for compensating yourself for your efforts in carrying on a trade or business will depend on the type of business structure you elect. Here are topics that frequently arise when new business owners ask the Internal Revenue Service questions about paying themselves.

[A Guide to Information Returns](#)

An information return is a tax document businesses are required to file to report certain business transactions to the Internal Revenue Service (IRS). 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.

[Estimated Taxes](#)

Estimated tax is the method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, gains from the sale of assets, prizes and awards.

[Independent Contractors vs. Employees](#)

Before you can determine 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. Occasionally, an employer does make an error and classifies an employee as an independent contractor and has to correct that mistake. The good news is that the Internal Revenue Service provides some relief for employers who have made a classification error.

[Passive Activity Losses Audit Technique Guide](#) (PDF)

Prior to 1986, a taxpayer could generally deduct losses in full from rental activities and trades or businesses



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regardless of his or her participation. The Tax Reform Act of 1986, added IRC § 469, which limits the taxpayer's ability to deduct losses from businesses in which he or she does not materially participate and from rental activities.

[Unscrupulous Trust Promoters Target Medical Profession](#)

With the many demands both professionally and personally placed on you in the medical profession, the last thing you need is to get your financial affairs in disarray and incur steep penalties because of unscrupulous tax advisors.