

## Department of the Treasury

### Compliance Contacts

Contact the following individual(s) to get more information on complying with Department of Treasury regulations:

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### Compliance Resources

The following agencies and offices provide compliance resources for small businesses:

- [Internal Revenue Service](#)
- [Alcohol and Tobacco Tax and Trade Bureau](#)

### Internal Revenue Service

- [Taxes \(Business\) > Record keeping](#)
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- [Taxes \(Business\) > Forums](#)
- [Taxes \(Business\) > Tax Professionals](#)
- [Taxes \(Business\) > Scams](#)
- [Taxes \(Business\) > Treaties](#)
- [Taxes \(Business\) > Notices](#)

### Taxes (Business) > Employment/Payroll Taxes

- [Filing your taxes was never easier!](#)  
A quick, easy, smart way to get your taxes where you want them to be!
- [The Electronic IRS - File, Pay, and More](#)  
The number of electronic options available is increasing every year, helping to reduce your burden and improve the timeliness and accuracy of tax returns. Within IRS.gov, you can accomplish many things electronically through one single source. The Electronic IRS is a gateway to the many IRS electronic options available.
- [Foreign Students and Scholars](#)  
Aliens temporarily present in the United States as students, scholars, teachers, researchers, exchange visitors, and cultural exchange visitors are subject to special rules with respect to the taxation of their income.
- [Tax Withholding on Foreign Persons](#)  
This section covers tax withholding topics for payments made to U.S. citizens abroad or aliens employed

both in the United States and abroad. Also includes tax withholding and reporting rules on payments of U.S. source income made to foreign persons.

- [Estimated Taxes](#)  
Federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year. There are two ways to pay as you go: withholding, and estimated taxes.
- [What is Taxable and Nontaxable Income?](#)  
You can receive income in the form of money, property, or services. This section list many kinds of income that are taxable or nontaxable.
- [Accounting Periods and Methods](#)  
Each taxpayer (business or individual) must figure taxable income on an annual accounting period called a tax year. Each taxpayer must also use a consistent accounting method, which is a set of rules for determining when to report income and expenses. Are you using the correct accounting method?
- [Offer in Compromise](#)  
An Offer in Compromise (OIC) is an agreement between a taxpayer and the Internal Revenue Service (IRS) that resolves the taxpayer's tax liability.
- [Filing Late and/or Paying Late: Information You Should Know](#)  
Before you decide not to file your tax return on time or not pay all of your taxes when they are due, consider this.
- [Businesses with Employees](#)  
Guidance on tax-related responsibilities for an employer.
- [Tax Guide to Real Estate Businesses](#)  
The links on this page provide information such as tax tips and trends and statistics for the real estate industry.
- [Tax Guide for Manufacturing](#)  
Provides tax tips and trends and statistics for the manufacturing industry.
- [Tax Guide for Gas Retailers](#)  
The links on this page provide information such as tax tips and trends and statistics for gas retailers.
- [Fishing Information Newsletter \(FIN\)](#)  
Provides links to past issues of the Fishing Information Newsletter (FIN).
- [Tax Guide for the Entertainment Industry](#)  
Provide information such as tax tips and trends and statistics for the entertainment industry.
- [Tax Guide for Construction Businesses](#)  
The Construction area of IRS.GOV contains explanations of Federal tax topics related to the construction industry, news articles and educational IRS Publications.
- [Tax Guide for Automotive Sales and Service Industries](#)  
The links on this page provide information such as tax tips and trends and statistics for the Automotive industry.
- [Tax Guide for Farmers and Agricultural Business Owners](#)  
Links to Agriculture-related topics such as tax tips, financial resources, trends and statistics, forms, and more.
- [Withholding Compliance Questions and Answers](#)  
Frequently asked questions about Form W-4.
- [Tax Talk Today](#)  
Tax Talk Today is a monthly program about current tax issues and policies sponsored in part by the IRS. It provides unbiased insight and information about current tax and business issues critical to tax professionals. All of the programs feature a panel discussion, Questions and Answers from viewers, current tax news stories, and tax teasers. The format allows viewers to ask questions via e-mail, fax or telephone.
- [Plain Language Guides to Tax Regulations](#)  
List of tax regulations issued since August 1, 1995, with references to plain language summaries where available. This list also provides a way to comment on regulations with an open comment period.
- [What Are Employment Taxes?](#)  
If you have employees, you are responsible for Federal Income Tax Withholding, Social Security and Medicare taxes and Federal Unemployment Tax Act (FUTA), unless specifically excepted.
- [Employment Taxes for Businesses](#)  
A guide to all types employment taxes required by businesses.
- [Small Business Products Online Ordering](#)  
Looking for a tool to help you meet your tax requirements? Choose from our free products, developed especially for the Small Business/Self-Employed person.

- [Filing and Paying Taxes](#)  
Information about how to pay your business taxes
- [Self-Employed Individuals or Independent Contractors](#)  
Information helpful in answering many questions related to being self-employed individuals or independent contractors.
- [e-File for Small Business and Self-Employed](#)  
Provides information on electronic filing for business returns.
- [The Electronic Federal Tax Payment System \(EFTPS\)](#)  
EFTPS is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically - on-line or by phone 24/7.
- [IRS Withholding Calculator](#)  
The purpose of this application is to help employees to ensure that they do not have too much or too little income tax withheld from their pay
- [Where to File Tax Returns](#)  
IRS has developed a number of partnerships by establishing a Tax Center web site. Tax Centers have a comprehensive set of links customized to the partners needs and organized by topic to various par

## **Taxes (Business) > Business Structure**

- [Online Classroom](#)  
The Small Business/Self-Employed online classroom has a series of self-directed workshops on a variety of topics for small business owners.
- [Tax Questions and Answers](#)  
Frequently asked questions that the IRS answers for taxpayers.
- [Change in Business Structure](#)  
Information on tax implications related to the various types of business structures, and on a business' responsibilities when closing a business, selling a business, or declaring bankruptcy.
- [Starting a Business : Guide to Federal Taxes](#)  
If you're considering starting a business, then start here. This section provides links to everything from a checklist for a new business to selecting a business structure and more.
- [Operating a Business](#)  
Learn about operating a business with employees, business deductions and tax credits, filing and paying taxes, recordkeeping, and choosing an accounting method. Additional resources also include the Small Business Online Tax Calendar, Tax Topics for Businesses, and Frequently Asked Questions.
- [IRS Tax Guide for Businesses](#)  
General tax guide for all types of businesses.
- [IRS Tax Help](#)  
One-stop resource for getting assistance with tax questions, finding tax forms and other services provided by the IRS.
- [Business Structures](#)  
Provides an overview tax requirements for each type of business structure.
- [Small Business Tax Workshops](#)  
Workshops designed to help the small business owner understand and fulfill their Federal Tax responsibilities.
- [Online Learning and Educational Products](#)  
Learn about business taxes on your own time, and at your own pace.
- [IRS Small Business Website](#)  
IRS Small Business Website

## **Taxes (Business) > Employer ID Numbers**

- [Employer ID Numbers \(EINs\)](#)  
An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to identify a business entity.
- [Online Application - Form SS-4, Employer Identification Number \(EIN\) : About the Application](#)  
An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to

identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may apply online .

## **Taxes (Business) > treaties**

- [Tax Treaties](#)  
Tax treaties may allow residents of foreign countries to be taxed at a reduced rate, or to be exempt from U.S. income taxes on certain items of income they receive from sources within the United States.

## **Taxes (Business) > Record keeping**

- [Business Expenses](#)  
Business expenses are the cost of carrying on a trade or business. These expenses are usually deductible if the business is operated to make a profit.
- [Tax Recordkeeping Guide for Businesses](#)  
Unless you are a professional bookkeeper, you probably don't like to spend valuable business time keeping records. But keeping good records can actually help you save money.

## **Taxes (Business) > Scams**

- [Tax Scams : How to Recognize and Avoid Them](#)  
Educational materials to help the public recognize and avoid abusive tax schemes.

## **Taxes (Business) > Excise Tax**

- [Excise Tax Guide](#)  
The Excise Tax web pages contain information associated with the manufacture, sales or consumption of certain commodities. Excise Tax has several general tax programs and one of the major components is motor fuel. These pages will assist you in finding out information about the various programs, databases, and activities within Excise Tax.

## **Taxes (Business) > Estate and Gift tax**

- [Estate and Gift Taxes](#)  
Contains information that will give you a better understanding of how much money or property you can give away during your lifetime or leave to your heirs at your death before any tax will be owed.

## **Taxes (Business) > Closing**

- [Closing a Business](#)  
Provides procedures for getting out of business, including what forms to file and how to handle additional revenue received or expenses you may incur.

## **Taxes (Business) > Tax Professionals**

- [Tax Information for Tax Professionals](#)  
Provides links to resources helpful to the tax professional.

## **Taxes (Business) > Notices**

- [Understanding Your IRS Notice](#)  
We realize that receiving a notice from the IRS can be unnerving, but if you follow these simple steps, the process to resolving the discrepancy should be straight forward.

## **Taxes (Business) > Reporting Agents**

- [Reporting Agents \(RAF\)](#)  
Reporting Agents have long served an important role in our nation's tax collection system as a conduit between employers and the IRS. Reporting Agents improve the efficiency of IRS tax collection and compliance

## **Taxes (Business) > Electronic Filing**

- [Electronic Federal Tax Payment System](#)  
EFTPS is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically - on-line or by phone 24/7.

## **Taxes (Business) > Advocate**

- [Systemic Advocacy Management System \(SAMS\)](#)  
The Systemic Advocacy Management System is a database of issues, ideas and suggestions submitted by the public and IRS employees.
- [Taxpayer Advocate Service](#)  
We help taxpayers solve problems with the IRS and recommend changes that will prevent them.

## **Taxes (Business) > Local Offices**

- [Contact My Local Office](#)  
IRS Taxpayer Assistance Centers (TAC) are your source for personal tax help when you believe your tax issue cannot be handled online or by phone, and you want face-to-face tax assistance.

## **Taxes (Business) > Forums**

- [Tax Forums](#)  
IRS partnering with stakeholders to educate and serve the tax practitioner community. Find contact information, current locations and dates.
- [Small Business Tax Forums](#)  
Small Business Forums

## **Taxes (Business) > Self-Employment**

- [Self-Employment Tax](#)  
The Self-Employment Tax is a social security and Medicare tax for individuals who work for themselves.

## **Taxes (Business) > International**

- [International Taxpayer](#)  
Information on U.S. taxes for both aliens living in the U.S. and U.S. citizens located overseas.

## **Alcohol and Tobacco Tax and Trade Bureau**

- [Labeling Alcohol Beverage Containers](#)  
The chart shows how to properly label alcohol beverages under the tenets of the National Organic Program.
- [Exporting Alcohol Beverages from the United States](#)  
Guidance on how to export alcohol beverages from the United States.
- [Importing Alcohol Beverages into the United States](#)  
Guidance on how to import alcohol beverages into the United States.
- [International Import-Export Requirements for Alcoholic Beverages](#)  
Guidance on international import requirements for beer, wine, and distilled spirits for various countries.
- [Informant Tips on Illegal Tobacco Sales](#)  
Describes tobacco diversion activities and informs people of how to report suspicious activities.
- [Laboratory Certification Program Information](#)  
Introduces laboratory certification program for the export of wine and spirits to foreign markets. Explains how to apply for certification.
- [Laboratories Certified by TTB for the Analysis of Wine for Export](#)  
A list of laboratories certified by TTB to analyze wine for export.
- [Laboratories Certified by TTB for the Analysis of Distilled Spirits for Export](#)  
A list of laboratories certified by TTB to analyze distilled spirits for export.
- [Agreement Between the Office of the United States Trade Representative and the Secretaria de Economica of the United Mexican States on Trade in Tequila](#)  
The agreement guarantees the bulk export of tequila from Mexico to United States to continue uninterrupted.
- [Liquor Law & Regulations for Retail Dealers](#)  
An online publication to help retail dealers of distilled spirits, wine, or beer comply with federal laws and regulations affecting them.
- [Agreement Between the United States of America and the European Community on Trade in Wine](#)  
An agreement between the U.S. and EC to facilitate trade in wine between the parties and provide a framework for continued negotiations in the wine sector.
- [U.S./EC Bridge Agreement](#)  
The Bridge Agreement extends the soon to expire EC derogations on acceptance of U.S. winemaking practices and exempts certain EC natural grape wine from the U.S. wine certification requirements.
- [Frequently Requested Listings](#)  
Links to frequently requested lists of alcohol importers, wholesalers, spirits producers and bottlers, and wine producers and blenders
- [Certification Requirements for Imported Wine](#)  
An introductory paragraph and relevant links to additional information on certification requirements for imported wine.
- [U.S. Mexico Tequila Agreement](#)  
A summary of the U.S./ Mexico Tequila Agreement and links to the USTR Press Release, full text of the agreement in English, and full text of the agreement in Spanish.
- [Alcohol Beverages Labeled With Organic Claims](#)  
Information regarding the National Organic Program and its standards for the production, handling, processing, labeling, and marketing of products labeled with organic claims.
- [Advertising Malt Beverages Containing Ingredients Associated with Non-Alcohol Energy Drinks](#)  
An announcement reminding alcohol industry members of the advertising requirements for malt beverages.
- [Appellations of Origin](#)  
Information about the appellations of origin requirements and lists of authorized appellations of origin in the United States and Chile
- [Hemp Policy for Alcohol Beverages](#)  
Requirements for formulas and statements of processes for domestic hemp products

- [Information for Tax-Free Alcohol Applicants](#)  
Guidance for filing an application for an industrial use permit to receive and use tax free alcohol.
- [Helpful Hints in Preparing Form 5130.9, Brewer's Report of Operations](#)  
Instruction on how to complete Form 5130.9, Brewer's Report of Operations
- [Alcohol Beverage Control Boards for the United States, Canada, and Puerto Rico](#)  
A list of state alcohol beverage control boards located in the U.S., Canada and Puerto Rico.
  
- [Advertising Wines Containing Ingredients Associated with Non-Alcohol Energy Drinks](#)  
An announcement reminding wine advertisers of their responsibilities under the Federal Alcohol Administration Act.
  
- [Advertising Distilled Spirits Containing Ingredients Associated with Non-Alcohol Energy Drinks](#)  
An announcement reminding distilled spirits industry members of their advertising requirements under the Federal Alcohol Administration Act.
- [Bioterrorism Act and the Alcohol Beverage Industry](#)  
Guidance on how the Bioterrorism Preparedness and Response Act of 2002 effects the alcohol beverage industry
  
- [50 Gun Exemption to the Firearms and Ammunition Excise Tax \(FAET\)](#)  
Guidance on the 50 Gun Exemption to Firearms and Ammunition Excise Tax.
- [Firearms and Ammunition Excise Tax : Reference Guide](#)  
A reference guide to the Firearms and Ammunition Excise Tax.
- [When Disaster Strikes](#)  
Guidance on how to file claims with TTB for the refund or allowance of credit for Federal excise taxes paid on beverage alcohol or tobacco products lost, rendered unmarketable, or condemned by an authorized official under various circumstances.
  
- [2006 TTB Wine Seminars](#)  
A flyer announcing wine seminar locations and times, and a registration form
- [Revenue Procedures for Alcohol and Tobacco](#)  
IRS Revenue Procedures, and TTB/ATF procedures for alcohol and tobacco.
- [Electronic Reading Room](#)  
The Electronic Reading Room contains links to TTB records and publications available electronically.
- [Contact a Tobacco Industry Expert](#)  
Contact a Tobacco Industry Expert
- [Guidance for Retention of COLAs for Alcohol Wholesalers](#)  
Guidance on the retention of COLAs by alcohol beverage wholesalers who maintain products on their premises.
- [Industry Circulars](#)  
Industry Circulars issued by TTB, ATF, and their predecessor agencies, addressed to members of the alcohol, tobacco, and firearms and ammunitions industries
- [Firearms Excise Tax FAQs](#)  
A list of frequently asked questions about the Federal Firearms and Ammunition Excise Tax
- [Alcohol Production, Sale and Distribution FAQs](#)  
A list of frequently asked questions about alcohol
  
- [Tax Guide for Restaurants](#)  
The Internal Revenue Service provides information on tax tips, trends and statistics for the restaurant industry.
- [Independent Contractors vs. Employees : FAQs](#)  
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