



IRS Retail 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 Retail

[Audit Technique Guide - Retail Industry](#) (PDF)

The IRS Market Segment Specialization Program (MSSP) publishes various guides for use by IRS employees conducting audits and as information for taxpayers and practitioners. This guide is an overview of the retail industry.

[Checklist for Starting a Business](#)

If you're starting a new business and you don't know where to begin, this is the site for you.

[Starting a Business and Keeping Records, Publication 583](#) (PDF)

This publication provides basic federal tax information for starting a business. It also provides information on keeping records and illustrates a recordkeeping system.

[Employer ID Numbers \(EIN\) Do You Need An EIN?](#)

Everything you need to answer questions about Employer Identification Numbers.

[Small Business Products Online Ordering](#)

Choose from free products, developed especially for the Small Business/Self-Employed person, including the Virtual Small Business Tax Workshop DVD. This DVD presents a series of topics taught by IRS instructors. These topics include payroll taxes, electronic filing, and record keeping. Or view the [online classroom](#).