



Small Business Government Resources

Tax and Business Update

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Government Agencies

Following is a list of sites that have specific information dealing with small businesses. Links to these and many other government resources can be found at www.USA.gov, the U.S. government's official web portal.

Centers for Medicare & Medicaid Services (CMS).

The CMS manages the federal health insurance exchange at www.HealthCare.gov, which includes the SHOP marketplace for small businesses.

Department of Agriculture—Office of Small & Disadvantaged Business Utilization (OSDBU).

The mission of the OSDBU is to provide maximum opportunities for small businesses to participate in USDA contracting activities by establishing and attaining small disadvantaged business program goals.

Department of Commerce. The Commerce Department's mission is to create the conditions for economic growth and opportunity by promoting innovation, entrepreneurship, competitiveness and stewardship.

Department of Labor: Occupational Safety & Health Administration (OSHA). OSHA's mission is to assure the safety and health of America's workers by setting and enforcing standards; providing training, outreach and education; establishing partnerships; and encouraging continual improvement in workplace safety and health.

Small Business Administration (SBA). The mission of the SBA is to maintain and to strengthen the Nation's economy by enabling the establishment and viability of small businesses and by assisting in the economic recovery of communities after disasters.

Social Security Administration. The Social Security Administration is the Nation's primary income security Agency. It pays retirement, disability and survivors benefits to workers and their families; administers the Supplemental Security Income program; and issues Social Security numbers.

Department of Labor (DOL). The DOL administers a variety of federal labor laws including those that guarantee workers' rights to safe and healthful working conditions, a minimum hourly wage and overtime pay, freedom from employment discrimination, unemployment insurance and other income support.

Equal Employment Opportunity Commission (EEOC). The mission of the EEOC is to eradicate employment discrimination at the workplace.

Other Government Resources

BusinessUSA.gov. A centralized, one-stop platform to make it easier for businesses to access services to help them grow and hire. It implements a "no wrong door" approach for small businesses and exporters by using technology to quickly connect businesses to the services and information relevant to them, regardless of where the information is located or which agency's website, call center, or office they go to for help.

HealthCare.gov. The federal government's health insurance marketplace, including the Small Business Health Options Program (SHOP) Marketplace that small businesses can use to provide health coverage to their employees.

Business Tax Publications

Following is a list of IRS tax publications for businesses and their owners. The publications are available online at www.irs.gov.

Pub. #	Title
1	<i>Your Rights As a Taxpayer</i>
15	<i>Circular E, Employer's Tax Guide</i>
15-A	<i>Employer's Supplemental Tax Guide</i>
15-B	<i>Employer's Tax Guide to Fringe Benefits</i>
51	<i>Circular A, Agricultural Employer's Tax Guide</i>
80	<i>Circular SS—Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands</i>
225	<i>Farmer's Tax Guide</i>
334	<i>Tax Guide for Small Business</i>
463	<i>Travel, Entertainment, Gift, and Car Expenses</i>
505	<i>Tax Withholding and Estimated Tax</i>
509	<i>Tax Calendars</i>
510	<i>Excise Taxes</i>
515	<i>Withholding of Tax on Nonresident Aliens and Foreign Entities</i>
527	<i>Residential Rental Property (Including Rental of Vacation Homes)</i>
531	<i>Reporting Tip Income</i>
535	<i>Business Expenses</i>
536	<i>Net Operating Losses (NOLs) for Individuals, Estates, and Trusts</i>
537	<i>Installment Sales</i>
538	<i>Accounting Periods and Methods</i>
541	<i>Partnerships</i>
542	<i>Corporations</i>
544	<i>Sales and other Dispositions of Assets</i>
547	<i>Casualties, Disasters, and Thefts</i>
550	<i>Investment Income and Expenses</i>
551	<i>Basis of Assets</i>
556	<i>Examination of Returns, Appeal Rights, and Claims for Refund</i>
560	<i>Retirement Plans for Small Business</i>
583	<i>Starting a Business and Keeping Records</i>
587	<i>Business Use of Your Home (Including Use by Day-Care Providers)</i>
594	<i>The IRS Collection Process</i>
595	<i>Capital Construction Fund for Commercial Fishermen</i>
597	<i>Information on the United States—Canada Income Tax Treaty</i>
901	<i>U.S. Tax Treaties</i>
925	<i>Passive Activity and At-Risk Rules</i>
946	<i>How to Depreciate Property</i>
957	<i>Reporting Back Pay and Special Wage Payments to the Social Security Administration</i>
966	<i>Electronic Choices to Pay All Your Federal Taxes</i>
969	<i>Health Savings Accounts and Other Tax-Favored Health Plans</i>
1544	<i>Reporting Cash Payments of Over \$10,000</i>
1635	<i>Understanding Your Employer Identification Number (EIN)</i>
1779	<i>Independent Contractor or Employee</i>



Notes

The handout is designed to provide accurate information regarding the subject matter covered. However, before completing any significant transactions based on the information contained herein, please contact us for advice on how the information applies in your specific situation.

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