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Internal Revenue Service
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Lanham, MD 20706

Official Business
Penalty for Private Use, \$300

Introducing
the Business e-file
and e-pay Options
Tax Product suite



Over 7.4 million Business Returns were filed electronically in 2004!

For Tax Professionals

Introducing... Business e-file & e-pay Options Tax Product Suite

www.irs.gov/efile



Just Click and Send...using IRS e-file and e-pay for Business.



Introducing...

Business e-file & e-pay Options Tax Product Suite

...to help you file and pay your
business taxes electronically!

A quick, easy, smart way to get your
taxes where you want them to be—Done!

Now, more business forms than ever are available for IRS e-file and e-pay. This portfolio lists product information on IRS e-file and e-pay options for business including Employment Taxes, Forms 940 and 941; Exempt Organizations, Forms 990,990-EZ, 990-PF and 1120-POL; Estates and Trusts, Form 1041; Partnerships, Form 1065; Corporations, Forms 1120 and 1120-S; and Information Returns using the FIRE system (Filing Information Returns Electronically).

Whether a business relies on a tax preparer or handles their own taxes, using IRS e-file allows them to spend less time on taxes and more time on their business. And, if a problem should occur, it's a lot easier to solve. Electronic payment options and electronic signatures also reduce paperwork and give businesses greater cash-management control.

e-Services is a suite of Internet-based business tools that will allow authorized tax professionals, including reporting agents and financial institutions easy access to client information.

...isn't it time you began filing your business tax forms electronically?

Web Services

Access to tools and information for your business
is right at your fingertips, by surfing the Web.



www.irs.gov/efile

CLICK ON BUSINESSES

IRS's official e-file Made Easy—A Tax Professional's One-Stop e-file and e-Pay Shop. More businesses than ever can enjoy the benefits of e-file and e-pay this year, whether they rely on a tax preparer or handle their own taxes.

The most common business forms are available for e-file, including:

- Employment Taxes (Forms 940 and 941)
- Partnership (Form 1065)
- Corporations (1120/1120S)
- Estates & Trusts (1041)
- Information Returns (FIRE)
- Charities & Nonprofits (Forms 990/990-EZ, 990-PF, 8868 & 1120POL)



www.aboutefile.com

CLICK ON MY BUSINESS

Visit www.aboutefile.com to learn more about using IRS e-file and e-pay. And now IRS e-file is available to more businesses than ever. When you use e-file, you're less likely to have problems—and when problems do occur, they're easier to solve. Using e-file lets you spend less time on your taxes—and more time on your business.



www.irs-e-file.info

CLICK ON BUSINESS FILER INFO

This is an Electronic Press Kit (EPK). The EPK is used by Media Relations and Field Communications for pitching e-file stories to the media. In 2005, more businesses than ever can realize the benefits of IRS e-file and e-pay, as the program continues to expand for corporate return filers and charities and non-profits. Visit www.irs-e-file.info/ to have your e-file and e-pay questions answered, including a complete list of forms that businesses can file electronically.

Publications

Answer your business needs with IRS e-file for Business tax products and services.



IRS e-file Business Return Options

PUBLICATION 3603
CATALOG NUMBER 295936

This brochure is designed for business taxpayers and tax professionals to inform them of the various e-filing services available to them and their customers. It provides current information.

Filing Information Returns Electronically (FIRE)

PUBLICATION 3609
CATALOG NUMBER 29789A

FIRE is dedicated exclusively to the filing of Forms 1042-S, 1098, 1099, 5498, 8027, W-2G and QWF (Questionable Forms W-4).

A quick reference guide for filer's of information returns who want to file electronically. An Information Return is the tax document used to report certain types of payments made by financial institutions and others who make payments as part of their trade or business as required by Internal Revenue Code regulations. Information Returns are filed electronically via the FIRE system at <http://fire.irs.gov>.

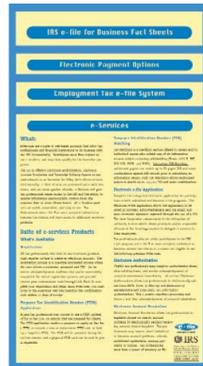
Revised

IRS e-file for Business Fact Sheets (B through J)

PUBLICATION 3909
CATALOG NUMBER 32760R

- Publication 3909 B, Employment Tax e-file System
- Publication 3909 C, 1065 e-file for Partnerships
- Publication 3909 D, Filing Information Returns Electronically (FIRE)
- Publication 3909 E, Electronic Federal Tax Payment System (EFTPS)
- Publication 3909 F, e-Services
- Publication 3909 G, Electronic Payment Options
- Publication 3909 H, 1041 e-file for Estates and Trusts
- Publication 3909 I, 1120/1120-S U.S. Corporation Income Tax Return and S-Corp
- Publication 3909 J, Charities and Nonprofits

Publication 3909 is a series of nine (9) fact sheets packaged together (B through J), for use as an IRS e-file for Business informational tool. All items, including a cover sheet, are shrink-wrapped together as one package and cannot be ordered separately. They can be used as a handout at the IRS Nationwide Tax Forums, seminars and trade shows.



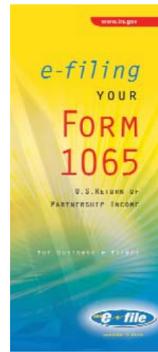
Materials to Promote e-filing Form 1065



Something New For 1065 Partnerships

PUBLICATION 4300
CATALOG NUMBER 38133M

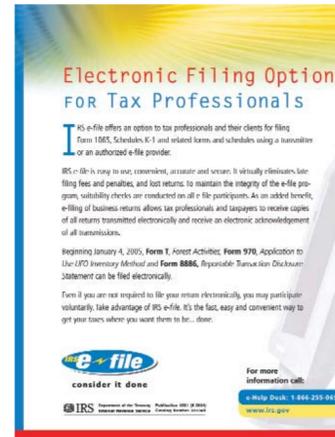
This two-sided informational flyer lists the benefits of 1065 e-file. For use by field specialists, taxpayers and tax professionals.



U.S. Return of Partnership Income Brochure

PUBLICATION 4283
CATALOG NUMBER 37991Q

A brochure containing information that will be used by taxpayers and tax professionals. This brochure also provides taxpayers and tax professionals with the benefits of filing their returns and related forms and schedules.



Form 1065 Drop in Article for Tax Professionals

PUBLICATION 4301
CATALOG NUMBER 38134X

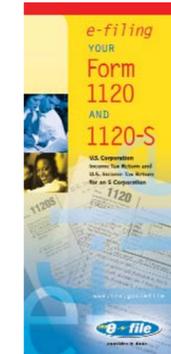
Tax professionals and field specialists can use this colorful drop-in article in newsletters and mailings.

New Promotional Products for IRS e-file for Business!

e-filing Your Form 1120 and 1120-S

PUBLICATION 4452
CATALOG NUMBER 39735Y

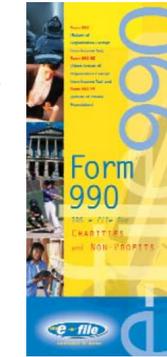
Form 1120, *U.S. Corporation Income Tax Return* and Form 1120-S, *U.S. Income Tax Return for an S Corporation*. New quad-fold brochure provides information on the 1120 e-file program that now has 100 relative forms and schedules available. Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return* and three other forms were added in for Calendar Year 2005, including new filing requirements for Corporations and Exempt Organizations.



Form 990, IRS e-file for Charities and Non-Profits

PUBLICATION 4453
CATALOG NUMBER 39736J

Forms 990, *Return of Organization Exempt from Income Tax*, Form 990-EZ, *Short Return of Organization Exempt from Income Tax*, Form 990-PF, *Return of Private Foundation*, 1120-POL, *U.S. Income Tax Return of Political Organizations* and Form 8868, *Application for Extension of Time To File an Exempt Organization Return*, including new filing requirements for Corporations and Exempt Organizations. Product can be used as an informational mail out or handout.

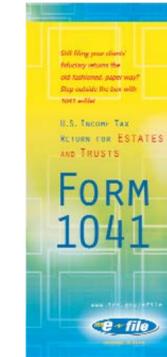


U.S. Income Tax Return for Estates and Trusts—Form 1041

PUBLICATION 4458
CATALOG NUMBER 39762F

New quad-fold brochure provides information on Form 1041, *U.S. Income Tax Return for Estates and Trusts*, e-file program includes four additional forms that can be filed electronically with the Form 1041:

- Form 8082, *Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)*
- Form 8275, *Disclosure Statement & Form 8275-R, Regulation Disclosure Statement*
- Form 8582, *Passive Activity Loss Limitations*
- Form 8886, *Reportable Transaction Disclosure Statement*



EFTPS

Convenient Electronic Payment Options for Businesses EFTPS and EFW

Electronic payment options are convenient, easy and secure methods for paying taxes. Taxpayers can authorize an electronic funds withdrawal (EFW), credit card or enroll in the U.S. Treasury's Electronic Federal Tax Payment System (EFTPS).

EFTPS offers 4 easy ways to make all you federal tax payments:

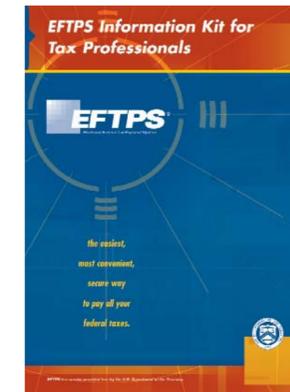
- EFTPS-OnLine – Use the Internet to make payments for your business or clients. Registration is not required for tax professionals, however, taxpayers must be enrolled. To enroll visit www.EFTPS.gov.
- EFTPS-Phone – Available to taxpayers or tax professionals who wish to make debit payments using the telephone.
- EFTPS-Batch Provider – Designed for payroll processors and others who wish to enroll their clients and submit batches of payments using Windows-based software.
- EFTPS-Bulk Provider – Designed for payroll processors who initiate frequent payments from and desire automated enrollment through an Electronic Data Interchange (EDI) compatible system.

Electronic payment options give taxpayers a convenient alternative to paying taxes by check or money order. Payments can be made 24 hours a day, 7 days a week. EFTPS is free! To use EFTPS you must first enroll. To enroll, visit www.EFTPS.com or call EFTPS Customer Service at 1-800-555-4477 or 1-800-733-4829 (TDD Hearing-Impaired) or 1-800-244-4829 (Español).

EFTPS CD-ROM for Tax Practitioners, Taxpayers & Financial Institutions

PUBLICATION 3959
CATALOG NUMBER 33342B

This CD-ROM is a complete guide to EFTPS using clear and concise language, including interactive EFTPS-On Line demos for taxpayers (Individual and Business), Tax Professional and Financial Institutions.



EFTPS Tax Professionals Kit

PUBLICATION 4321
CATALOG NUMBER 38438S

Contains everything you need to know about EFTPS for making tax payments by Internet or phone. Recommend EFTPS to your clients, or enroll them on their behalf. Order your Kit online at www.fms.treas.gov/eftps.

e-Services

What is e-Services?

e-Services is a suite of Web-based products that will allow authorized tax professionals, reporting agents, and financial institutions electronic choices for conducting business with the IRS. The service is available 24 hours a day, 7 days a week from any computer with an Internet connection.

Who can use e-Services?

e-Services is geared toward Tax Practitioners, Reporting Agents, Payers, State Tax Administrations and State Unemployment Insurance Administrations. If you are already an Electronic Return Originator (ERO), you must register for e-Services to update or revise your e-file application to use the e-Services products.

How do I sign-up for e-Services?

To register for e-Services go to www.irs.gov, IRS Keyword: e-Services, then go to the Registration Services page. Also, view the e-Services page for additional requirements

What are the e-Services Products?

Available Products include:

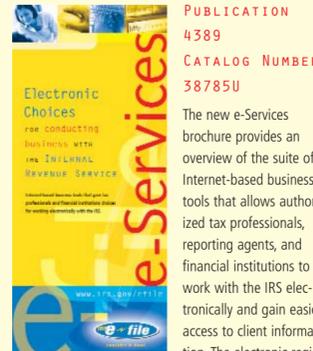
- Registration
- Preparer Tax Identification Number (PTIN) Application
- Electronic IRS e-file Application
- Taxpayer Identification Number (TIN) Matching

The following premium products are available to tax practitioners and reporting agents who are active participants in the IRS e-file program and meet the eligibility requirements:

- Disclosure Authorization (DA)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

NEW

e-Services Brochure



PUBLICATION 4389
CATALOG NUMBER 38785U

The new e-Services brochure provides an overview of the suite of Internet-based business tools that allows authorized tax professionals, reporting agents, and financial institutions to work with the IRS electronically and gain easier access to client information. The electronic registration process is also outlined.

New IRS e-file Requirements for Large Corporations and Tax Exempt Organizations

Corporations with gross assets of \$50 million or more, and tax exempt organizations with total assets of \$100 million or more, and which also file at least 250 returns a year, are required to electronically file their returns starting in 2006 (for 2005 returns) under new Treasury Regulations. After the first effective year, the requirement will affect corporations and tax exempt organizations with \$10 million or more in gross assets. For more information and FAQs on the new e-file requirements for Large Corporations and Tax Exempt Organizations, go to www.irs.gov/businesses.

Additional Resources and Links

- www.irs.gov/efile
- www.eftps.gov – Electronic Federal Tax Payment System (EFTPS)
- www.irs.gov/efile – Go to the e-file for Tax Professionals Page and click on e-Services
- www.aboutefile.com – Contains additional IRS e-file information
- IRS e-Help Desk – 1-866-255-0654
- www.irs-e-file.info/ and click on Business Filer Info
- Customer Service – 1-800-829-1040

IRS e-file for Business Checklist

Choose from the following FREE materials, then call 1-800-829-3676, toll free, to order what you need.

Item/Catalog No.	Title (description)	Quantity
Pub 3603 29593G	IRS e-file Business Return Options	
Pub 3909 32760R	IRS e-file for Business Fact Sheets (B through J)	
Pub 3609 29789A	Filing Information Returns Electronically (FIRE)	
Pub 4283 37991Q	U.S. Return of Partnership Income Brochure	
Pub 4300 38133M	Something New for 1065 Partnerships	
Pub 4301 38134X	Electronic Filing Option for Tax Professionals	
Pub 4283 37991Q	e-filing your Form 1065	
Pub 4389 38785U	e-Services Brochure	

When placing an order by phone, please identify yourself as a practitioner to obtain bulk orders.