

## IRS e-file for Business Q&As



### Q. What types of business tax returns can be filed electronically?

**A.** The IRS e-file for Business program offers several electronic filing options to meet your business filing needs.

- **Employment tax returns** (Forms 940/941) can be filed electronically or on-line.
- **941 TeleFile program** may be used by certain qualified filers.
- **Information Returns** (Forms 1042-S, 1098, 1099, 5498, 8027, QWF (Questionable Forms W-4) and W-2G can be filed electronically using the FIRE (Filing Information Returns Electronically) system. Note: W-2s are processed through the Social Security Administration.
- **Form 1065, U.S. Return of Partnership Income**, can be filed electronically. The IRS accepts nearly all related forms and schedules.

### Q. When will I be able to electronically file my Corporate Tax Return (Form 1120/1120S)?

**A.** The IRS is in the process of designing the Form 1120/1120S e-file program. The program will be implemented in the near future. Upon completion, the 1120 e-file program will have file and pay capability and returns will be processed on a transaction basis rather than batch mode.

### Q. What are the benefits of using IRS e-file for Business?

**A.** All IRS e-file for Business products are E-efficient with increased accuracy, E-effective since you'll spend less time filing returns and more time focused on your business, and E-conomical with less paperwork. Plus, you receive an acknowledgment of return acceptance. File Smart...File Electronic.

### Q. How can I get involved?

**A.** If you're a business taxpayer, ask your tax professional about e-filing. If you're a tax professional, ask your software developer about enabling your programs to take advantage of electronic filing.

### Q. What companies offer IRS e-file for Business software products and services?

**A.** Visit [www.irs.gov](http://www.irs.gov) for a listing of "Approved IRS e-file for Business Providers." Click on IRS e-file.

### Q. How do I apply?

**A.** Business taxpayers interested in participating in 940/941 On-Line should go to [www.irs.gov](http://www.irs.gov) to select an Approved IRS e-file for Business Provider. Upon selection of a provider you should fill out and submit a Letter of Application. Subsequently, you will receive a PIN (Personal Identification Number) to participate in the On-Line Program. The information on how to apply to file Form 1120/1120S will be available soon.

Software Developers/Transmitters/Reporting Agents are required to submit a Form 9041 to file Forms 940, 941, 1041 and 1065 electronically.

To become a Reporting Agent, please refer to Publication 1911, *Instructions for Preparing and Submitting Form 8665*.



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## IRS *e-file* for Business Q&As (Continued)

### Q. How do I apply to Participate in the 941 On-line Filing Program?

**A.** Contact the 941 On-line Filing provider of your choice, and complete the provider's registration and application process. The provider will electronically transmit your application to the IRS, and a PIN will be mailed to the business's representative. A listing of "Approved IRS *e-file* for Business Providers" can be found at [www.irs.gov](http://www.irs.gov)—click on IRS *e-file*.

### Q. How do I apply to file Information Returns, Forms 1042-S, 1098, 1099, 5498, 8027, QWF and W-2G electronically?

**A.** You must submit Form 4419, *Application for Filing Information Returns Magnetically/Electronically with the IRS/MCC*, (Martinsburg Computing Center). Form 4419 should be submitted at least 30 days before the due date of the returns for current year processing. Upon application approval, you will be assigned a five-character alpha/numeric Transmitter Control Code (TCC).

### Q. Where do I send my Form 4419 and who can I call if I have questions?

**A.** Send completed Form 4419 to: IRS Martinsburg Computing Center, Information Reporting Program, 230 Murall Drive, Kearneysville, WV 25430. Phone (toll-free) 866-455-7438, Monday through Friday, 8:30 A.M. to 4:30 P.M. EST. Telecommunications Device for the Deaf (TDD) can be reached at 304-267-3367.

### Q. Can I make my business tax payments electronically?

**A.** Yes, individuals and businesses can make their federal tax payments electronically using the Electronic Federal Tax Payment System (EFTPS). You may use the Internet, the phone, or PC software. Visit [www.eftps.gov](http://www.eftps.gov) for more information.

### Q. How do I enroll and/or receive more information on EFTPS?

**A.** To enroll in EFTPS-OnLine—visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477 or 1-800-945-8400.



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