

View Port - 1200 px

Container - 1170 px



**File**

**Pay**

**Refunds**

**Credits & Deductions**

**Forms & Instructions**

Home > File > Business and Self-Employed > Small Business and Self-Employed > Manage Taxes for a Digital Platform or Business

## Manage Taxes for a Digital Platform or Business

English | [Español](#)

### Individuals

### International Taxpayers

### Business and Self-Employed

#### Small Business and Self-Employed

Employer ID Numbers

Business Taxes

Reporting Information Returns

Self-Employed

Starting a Business

Operating a Business

Closing a Business

Industries/Professions

Small Business Events

Online Learning

Large Business

Corporations

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Quisque consequat euismod lacus quis volutpat. Maecenas interdum libero sit amet nibh consectetur condimentum. Curabitur quis faucibus eros. Quisque metus ante, egestas sed faucibus a, posuere vel ipsum. Cras vitae felis lorem.

> **Classify Workers**

> **File and Pay Taxes**

> **Report Payments**

> **Help Workers Meet Their Tax Obligations**

### Government Entities



<b>File</b>	<b>Pay</b>	<b>Refunds</b>	<b>Credits &amp; Deductions</b>	<b>Forms &amp; Instructions</b>	
-------------	------------	----------------	---------------------------------	---------------------------------	--

Home > File > Business and Self-Employed > Small Business and Self-Employed > Manage Taxes for a Digital Platform or Business

## Manage Taxes for a Digital Platform or Business

English | [Español](#)

### Individuals

### International Taxpayers

### Business and Self-Employed

#### Small Business and Self-Employed

Employer ID Numbers

Business Taxes

Reporting Information Returns

Self-Employed

Starting a Business

Operating a Business

Closing a Business

Industries/Professions

Small Business Events

Online Learning

Large Business

Corporations

### Government Entities

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Quisque consequat euismod lacus quis volutpat. Maecenas interdum libero sit amet nibh consectetur condimentum. Curabitur quis faucibus eros. Quisque metus ante, egestas sed faucibus a, posuere vel ipsum. Cras vitae felis lorem.

#### Classify Workers

It is critical that business owners correctly determine whether the individuals providing services are employees or independent contractors. You must first know the business relationship that exists between you and the person performing the services.

- [Classify Worker](#)

#### File and Pay Taxes

Businesses must [file a tax return](#) whether or not they have a taxable income.

Businesses must also [pay federal taxes](#). Depending on the business structure and activity, businesses must pay:

- [Estimated Tax](#) — Income tax less credits
- [Employment Tax](#) — Social Security, Medicare and
- [Federal Unemployment \(FUTA\) Tax](#)
- [Excise Tax](#) — Tax on income from certain business activities

Use the Electronic [Federal Tax Payment System \(EFTPS\)](#) to pay all federal taxes and tax deposits.

Late payments may result in a failure-to-deposit penalty of up to 15%.

#### Report Payments

##### Employers: Use Form W-2

If you are an employer, report employee payments with [Form W-2, Wage and Tax Statement](#).

- [Determine Employer Reporting Requirements](#)

##### Payers: Use Form 1099-MISC

If you pay independent contractors, report payments for their services on [Form 1099-MISC, Miscellaneous Income](#).

- [Determine Payer Reporting Requirements](#)

##### Third-Party Payment Service or Bank: Use Form 1099-K

If you are a third-party payment service or bank that services as a merchant for credit or debit card transactions, report payments with [Form 1099-K, Payment Card and Third Party Network Transactions](#).

- [Online Payment Network Reporting Requirements](#)

#### Help Workers Meet Their Tax Obligations

Share this essential tax information with the independent contractors who work with you:

- [\[Share-able One-pager from C&L\]](#)