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Manage Taxes for a Digital Platform or Business

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Corporations

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> **Classify Workers**

> **File and Pay Taxes**

> **Report Payments**

> **Help Workers Meet Their Tax Obligations**

Government Entities



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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:

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