



Self-Employed Individuals or Independent Contractors

Below you will find information helpful in answering many questions related to being self-employed individuals or independent contractors.

Who is Self-Employed?

If you are in business for yourself, carry on a trade or business as a sole proprietor or an independent contractor, you generally would consider yourself as a self-employed individual. You are an independent contractor if the person for whom you perform services for has only the right to control or direct the result of your work, not what will be done, or how it will be done.

Do I Need an Identification Number?

You must have a taxpayer identification number to operate your business. This is generally your social security number, or an individual taxpayer number. However if you have employees, and in some other circumstances, you will need an Employer Identification Number.

Filing Requirements for the Self-Employed

As a self-employed individual, you may be responsible for completing multiple tax forms, depending on your type of business.

IRS e-file for Business and the Self-Employed

Electronic filing and [payment options](#) for businesses and self-employed individuals including employment taxes, information returns, partnerships returns, and returns for estates & trusts. You can also electronically file corporate tax returns (Forms 1120/1120S), and returns for exempt organizations (Forms 990/990EZ & 1120 POL).

Useful Forms and Publications

A collection of relevant forms and publications related to understanding and fulfilling your filing requirements.

Where to File Addresses

Where to file addresses for individuals, businesses, and tax practitioners.

Operating a Business

Learn about the various responsibilities associated with operating your own business. You will find many topics, such as: types of business taxes that may apply, how to structure retirement plans for your employees, deducting the cost of running your business, and much more.

Closing a Business

There is more involved in closing your business than just locking the doors. This section provides procedures for getting out of business, including what forms to file and how to handle additional revenue received or expenses you may incur.