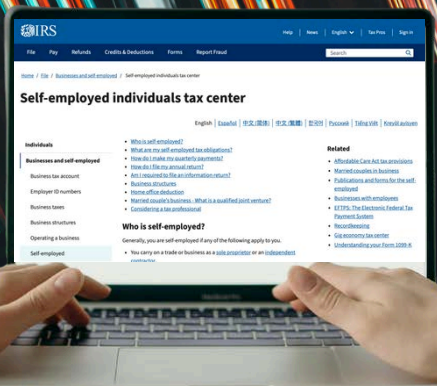
AMERICAN INFLUENCER COUNCIL

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# SELF-EMPLOYED TAX GUIDANCE FOR INFLUENCERS




FALL
2025

# DISCLAIMER

For clarity and consistency, this document was reviewed in November 2025 by Vincent van Houden, a licensed attorney in New York, prior to its release.

**General Information Only**

This Self-Employed Tax Guidance for Influencers (the "Guide") is provided by the American Influencer Council, Inc. ("AIC") for general informational and educational purposes only. The information in this Guide is not legal, tax, accounting, or financial advice. AIC does not provide tax preparation, legal representation, or accounting services. You should consult your own qualified tax professional, attorney, or accountant regarding your specific circumstances.

**Consult a Professional**

Examples provided in this Guide are for illustrative purposes only and may not apply to your situation. You are responsible for verifying how tax rules apply to your individual circumstances with a qualified professional.



CONTINUED

# DISCLAIMER

## Copyright Notice

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## AI Usage

*This guide was created with assistance from ChatGPT, version GPT-5, which was used to generate specific queries for gig workers directly from irs.gov regarding self-employment taxes. The content has been reviewed and edited by AIC staff.*



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# INTRODUCTION

The American Influencer Council (AIC) is committed to equipping career creators with the essential business resources they need for success as self-employed individuals.

We have compiled accurate, relevant tax information directly from the Internal Revenue Service (IRS) website, so you can feel confident in understanding and meeting your tax obligations.



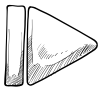
# TAX PREPARATION & TAX PLANNING



## DON'T TREAT YOUR TAXES AS AN AFTERTHOUGHT

**Tax preparation (seasonal)**

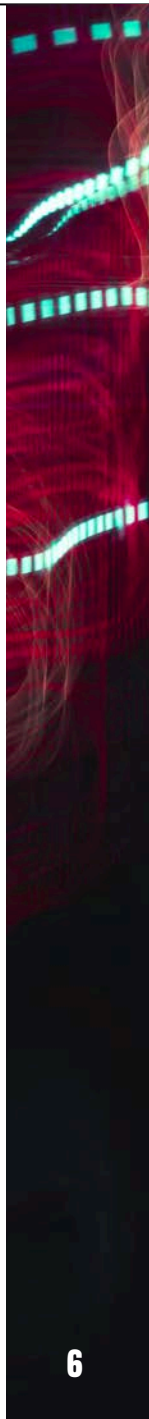
Gathering of financial documents and receipts in preparation for filing your annual tax return with the IRS to maintain compliance.



## WINNING APPROACH

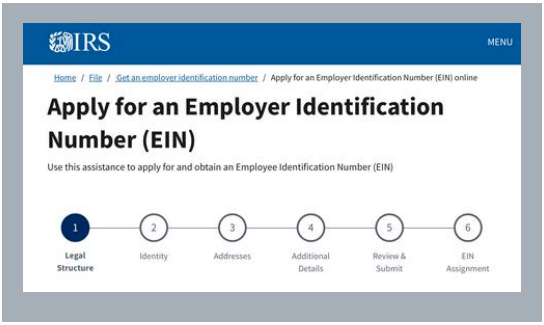
**Tax planning (year-round)**

365-day-a-year strategic financial management to legally minimize potential tax liabilities.



# EMPLOYED IDENTIFICATION NUMBERS (TIN & EIN)

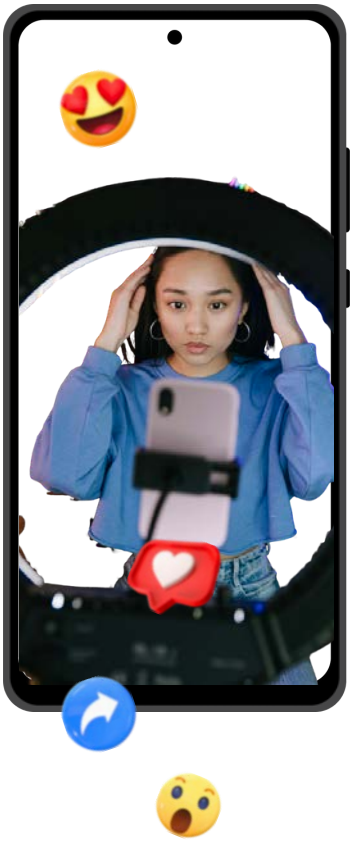
You must have a Taxpayer Identification Number (TIN) so the IRS can process your tax returns. Two of the most common types of TINs are the Social Security Number (SSN) and the Employer Identification Number (EIN).




**PRO TIP**: If you're new to influencer marketing, consider apply for an EIN.

Using an EIN helps protect your SSN when completing W-9s, reduces identity-theft risk, and is often preferred by brands and agencies during vendor onboarding. You'll still file your personal tax return with your SSN.

# WHAT "SELF-EMPLOYED / GIG WORKER" MEANS TO THE IRS



1 If you earn money from your own digital content—such as videos, live streams, sponsorships, or affiliate marketing—and you are not treated as an employee, the IRS classifies you as self-employed.

This applies to full-time and part-time work and includes sole proprietors, independent contractors, freelancers, and single-member Limited Liability Company (LLC) owners who report business income on their personal tax return.

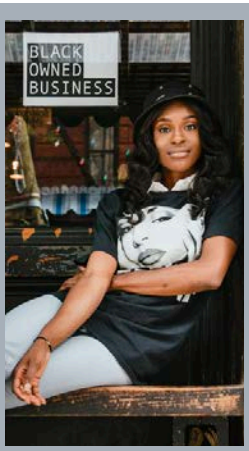


CONTINUED

# WHAT "SELF-EMPLOYED / GIG WORKER" MEANS TO THE IRS

2 Self-employed individuals who earn income from their creative or professional activities are **required to pay self-employment (SE) tax, federal income tax, and any applicable state or local income taxes for the tax year.**

A tax year is usually 12 consecutive months beginning January 1 and ending December 31.




## PRO TIP

The IRS distinguishes a hobby from a business based on your intent to make a profit and whether you operate in a business-like manner. If your content creation qualifies as a business, you can deduct "ordinary and necessary" expenses related to your work.



CONTINUED

# WHAT "SELF-EMPLOYED / GIG WORKER" MEANS TO THE IRS

3 Self-employment (SE) tax covers Social Security and Medicare. For 2025, the SE tax rate is 15.3% on net earnings:

- 12.4% for Social Security applied up to $176,000, and
- 2.9% for Medicare; an additional 0.9% Medicare surtax applies on earnings above certain thresholds (e.g. $200,000 for single filers).




Because **employers do not withhold these taxes for self-employed individuals, you must pay them directly, typically through quarterly estimated tax payments**.

This tax applies regardless of your age, even if you are already receiving Social Security or Medicare benefits. You must report your business profit or loss on Schedule C, and then calculate your self-employment tax on Schedule SE. The SE tax amount is carried over to your Form 1040.



CONTINUED

# WHAT "SELF-EMPLOYED / GIG WORKER" MEANS TO THE IRS

**4** If your net earnings from self-employment amount to $400 or more, you are generally required to file a federal tax return that includes Schedule SE. Because employers do not withhold SE taxes for self-employed individuals, you must pay them directly, typically through quarterly estimated tax payments.



If you expect to owe at least $1,000 in combined income and self-employment tax for the year, you must pay estimated self-employment taxes quarterly.

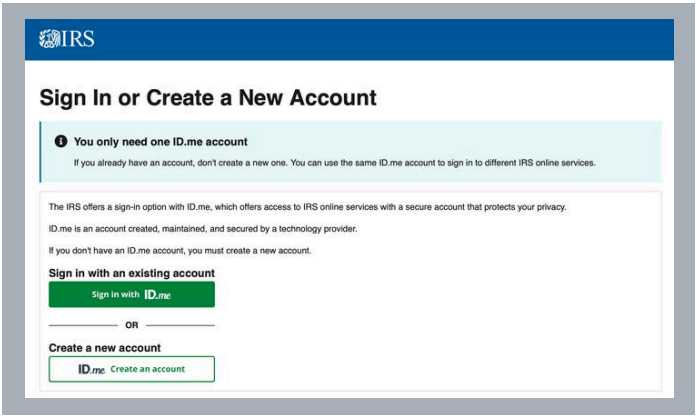
**PRO TIP** Without any business deductions, creators typically owe at least $1,000 in combined federal taxes once their net self-employment income reaches $7,100. To determine whether quarterly estimated payments are required, use the worksheet in Form 1040-ES.



## CONTINUED

# WHAT "SELF-EMPLOYED / GIG WORKER" MEANS TO THE IRS

**5** Even if your net earnings are under $400, you may still need to file an income tax return if your total income exceeds filing thresholds. There is an "Additional Medicare Tax" for income above certain thresholds (e.g. $200,000 for single filers), which may apply to self-employment income.




**PRO TIP** To view your tax balances, access tax records, and make secure payments, create an IRS Online Account at IRS.gov/payments.

# WHAT INCOME IS SUBJECT TO SE TAX?




SE tax is applied to net earnings from self-employment (gross self-employment income minus allowable business expenses).

**IT'S MY FIRST YEAR GETTING PAID BY BRANDS**
If this is your first year earning income from content creation, you will need to estimate the amount of income you expect to earn for the year.



Roughly **92.35% of net earnings are subject to SE tax** (i.e., you multiply your net business income by 0.9235 to compute the base).

# DEDUCTIONS & CREDITS RELATED TO SE TAX

**SCHEDULE SE (Form 1040)** — **Self-Employment Tax** — OMB No. 1545-0074 — 2024

Department of the Treasury, Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR) | Social security number of person with **self-employment** income

**Part I Self-Employment Tax**

| | | | |
|---|---|---|---|
| 10 | Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) | 10 | |
| 11 | Multiply line 6 by 2.9% (0.029) | 11 | |
| 12 | **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** | 12 | |
| 13 | **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** | 13 | |

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z Schedule SE (Form 1040) 2024

**1**

You may **deduct one-half of your SE tax from your income** as an "above the line" adjustment.



**2**

You can reduce your net self-employment income by deducting ordinary and necessary business expenses on Schedule C, as allowed under IRS rules Publication 334, amongst others.

For example, if you use a portion of your home regularly and exclusively for business, you can deduct expenses related to that area of your home.

CONTINUED

# DEDUCTIONS & CREDITS RELATED TO SE TAX



**3** You may deduct health insurance premiums you pay for yourself, your spouse, and your dependents as an above-the-line adjustment, as long as:

- You have net self-employment income; and
- Neither you nor your spouse is eligible for an employer-subsidized health plan for the months you claim the deduction.

# ESTIMATED (QUARTERLY) TAX PAYMENTS




**Self-employed taxes operate on a "pay-as-you-go" system**. As a self-employed worker, you will typically need to make four estimated tax payments throughout the fiscal year in addition to filing your annual tax return.




**Extensions Explained**
You can file for an extension (Form 4868) to extend the time for submitting your tax return, **but this does not extend the time for making payments**. Generally, any taxes owed should still be paid by the due date to avoid penalties. If your income or expenses change during the year, you can recalculate and adjust your estimated payments for the remaining quarters.

CONTINUED

# ESTIMATED (QUARTERLY) TAX PAYMENTS

## WHEN ARE ESTIMATED TAXES DUE?

### ESTIMATED TAX PAYMENTS ARE GENERALLY DUE ON:

| PERIOD COVERED | DUE DATE (UNLESS EXTENDED) |
|---|---|
| JAN 1 – MAR 31 (Q1) | APR 15 |
| APR 1 – MAY 31 (Q2) | JUN 15 |
| JUN 1 – AUG 31 (Q3) | SEP 15 |
| SEP 1 – DEC 31 (Q4) | JAN 15 (OF THE FOLLOWING YEAR) |



See IRS Schedule.

**FACT**: A "four-quarter year" refers to the division of a fiscal year (12 months) into four three-month quarters (Q) for business financial reporting. If a due date falls on a Saturday, Sunday, or legal holiday, the deadline shifts to the next business day.

# HOW TO FIGURE OUT IF YOU NEED TO MAKE ESTIMATED PAYMENTS

You generally must make estimated tax payments if both of the following are true:




You expect to owe at least $1,000 in tax (after subtracting withholding and refundable credits). If you don't make estimated payments when required, you may face an underpayment penalty, even if ultimately you get a refund when you file.

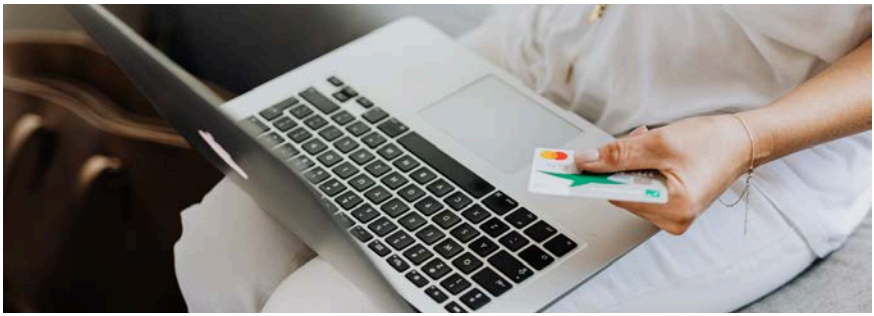



You can expect your withholding and refundable credits to be less than the smaller of the following two amounts: 90% of the tax that will be shown on your current year's return, or 100% of the tax reported on your prior year's return. In some cases, if your income from the previous year was high, this may be 110%.

# HOW TO MAKE ESTIMATED PAYMENTS



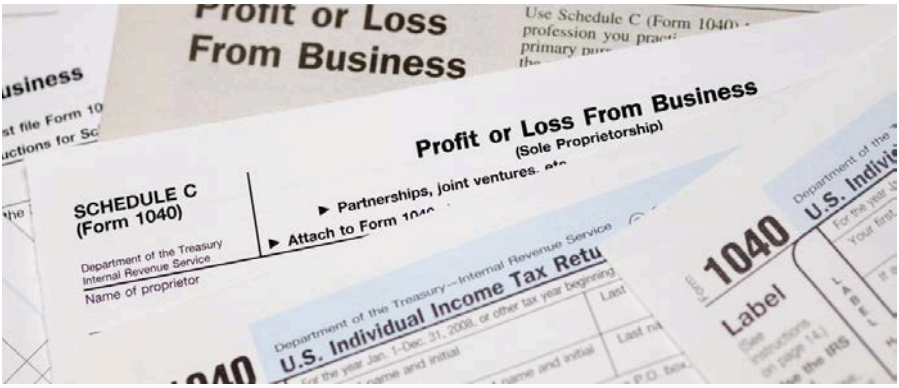

Use Form 1040-ES (Estimated Tax for Individuals) to calculate and pay estimated tax.



You can pay online, by phone, via the Electronic Federal Tax Payment System (EFTPS), or by mail in vouchers with checks. The IRS offers multiple electronic payment options, such as debit, or credit card or digital wallet.

# ANNUAL RETURN, FORMS & REPORTING

## WHAT FORMS TO FILE ANNUALLY?




1. Use Schedule C to report profit or loss from your business (gross income minus ordinary and necessary business expenses).

2. Make use of Schedule SE to calculate your self-employment tax using the net profit from Schedule C.

3. Utilize Form 1040 to file your annual return and include Schedule C and Schedule SE with it.

# HIRING FOR YOUR CREATOR BUSINESS

## EMPLOYEES, CONTRACTORS, OR SUBCONTRACTORS



If you hire a nonemployee (such as an assistant, photographer, videographer, or editor) and pay them $600 or more during the calendar year by cash, check, Zelle or direct transfer, you must **issue Form 1099-NEC** (Nonemployee Compensation) and file it with the IRS.

Platform payments, like PayPal, Venmo Business, Cash App, Upwork, etc., typically don't require a 1099-NEC, as the platform may issue a 1099-K.

CONTINUED

# HIRING FOR YOUR CREATOR BUSINESS

## EMPLOYEES, CONTRACTORS, OR SUBCONTRACTORS



**I Hired an Employee. What is my tax reporting responsibility?**

- If you hire full-time or part-time employees, the IRS classifies you as an employer. Employers are responsible for withholding and paying payroll taxes and for reporting employee wages.

- For detailed guidance, visit the IRS Small Business and Self-Employed (SB/SE) Tax Center, and review Publication 15, the IRS employer's tax guide.

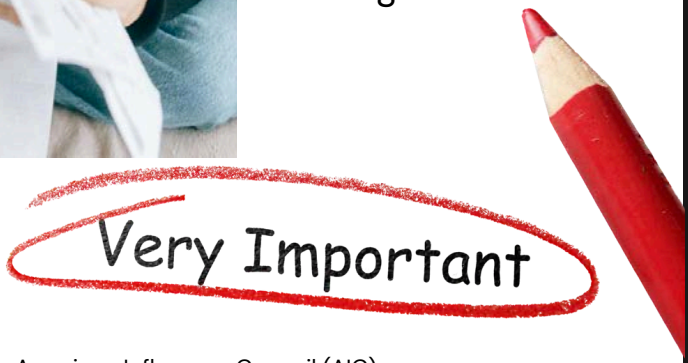
# RECORDKEEPING & EXPENSES



You must keep records supporting your income, expenses, receipts, invoices, and other related items.

These support your deductions and net profit calculations.

Publication 334 offers guidance.



## CONTINUED

# RECORDKEEPING & EXPENSES



**What Can I Deduct?**
Only **"ordinary and necessary"** business expenses are deductible.




**Ordinary & Necessary Test**
Expenses must be both common and accepted in the influencer marketing trade and helpful and appropriate to conduct your business. Per instructions for Schedule C: "you can't include personal, living, or family expenses."



**Personal vs. Business Use**
You can only deduct the business portion. If it's 70% business, 30% personal, deduct 70%.



**Keep Records**
The IRS requires documentation: receipts, invoices, campaign notes, and photos/screenshots of usage.



**No "Lavish or Extravagant" Deductions**
Even legitimate business expenses must be reasonable.

Refer to these key IRS sources:

1. Publication 334 – Tax Guide for Small Business
2. Publication 463 – Travel, Gift, and Car Expenses
3. Schedule C Instructions (Form 1040)

## CONTINUED

# RECORDKEEPING & EXPENSES

Below is an IRS-aligned table summarizing how influencers, content creators, and gig workers should treat typical expenses — based only on IRS.gov guidance from Publication 334 and Schedule C Instructions.

| Expense Type | Deductible | IRS Basis / Explanation | Recordkeeping Tip |
|---|---|---|---|
| **Props, backdrops, flowers, décor for shoots** | ✅ Deductible. | Ordinary and necessary for creating business content (*Pub 334 Ch. 8).* | Keep receipts and note brand/campaign used for. |
| **Wardrobe / costumes used only for paid campaigns** | ✅ Deductible (if not suitable for everyday wear). | Clothing must be required for work and *not adaptable to general use (Pub 334 Ch. 8; Schedule C Instructions).* | Save receipts and photos of usage context. |
| **Wardrobe you can also wear personally** | ❌ Not deductible. | Considered a personal/living expense (*Schedule C Instructions).* | Avoid claiming unless clearly business-exclusive. |
| **Hair, makeup, and nails done for a paid shoot or appearance** | ⚠️ Possibly deductible. | If directly for a campaign or filming, and not personal maintenance (*Pub 334 Ch. 8).* | Keep invoice and note usage details for campaign/promotion. |
| **Regular personal grooming (haircuts, manicures, etc.)** | ❌ Not deductible. | Treated as personal. *Schedule C Instructions — Personal, living, or family expenses are not deductible.* | N/A |
| **Travel to a shoot or brand event** | ✅ Deductible. | Business travel qualifies if away from your tax home and for work (*Pub 463 referenced in Pub 334 Ch. 11).* | Keep itinerary, receipts, and business purpose. |
| **Meals during business travel or on-site shoots** | ✅ 50% deductible. | If directly related to business meetings or work travel (*Pub 334 Ch. 8; Pub 463).* | Note business purpose and attendees if applicable. |
| **Equipment (camera, lights, phone, laptop, tripod)** | ✅ Deductible / depreciable. | Capital or section 179 expense; used for producing content (*Pub 946 via Pub 334 Ch. 7).* | Track business vs personal use percentage. |
| **Editing software / cloud subscriptions** | ✅ Deductible. | Business tool cost (*Pub 334 Ch. 8).* | Keep invoices and renewal statements. |
| **Giveaway or gifted items you purchase** | ✅ Deductible if used for promotion. | Advertising expense (*Pub 334 Ch. 8 – Advertising).* | Keep proof of promotion. |
| **Food or décor for personal home use shown in videos** | ⚠️ Partially deductible (if primarily business use). | Must be ordinary and necessary and clearly business-related (*Pub 334 Ch. 8).* | Document purpose, campaign, and usage. |
| **Home office (studio area)** | ✅ Deductible (pro-rata). | Must be used regularly and exclusively for business (*Pub 587 via Pub 334 Ch. 6).* | Measure sq ft used and keep photos/utility bills. |

CONTINUED

# RECORDKEEPING & EXPENSES



**Expenses: Save receipts of your payments**. You can lower the amount of tax you owe by deducting “ordinary and necessary” expenses.

- **Make sure each expense aligns with a business purpose.** For every expense, document why it was needed for your business. For example, you might write, "Props purchased for Sponsor X campaign shoot on date Y" or "Travel to location Z for brand photo shoot."

**Income:** You must report all income on your tax return, **even if you do not receive Form 1099 from the companies that pay you**.

## CONTINUED

# RECORDKEEPING & EXPENSES




**PRO TIP:**
Digitize all your receipts and ensure you **keep your records for at least three (3) years** from the date you filed your original return.




**If you are audited by the IRS, bank and credit card statements alone are not sufficient documentation**. Consider using financial software like QuickBooks to manage and archive all your receipts.

You'll want to **maintain excellent records showing how each expense ties to your business (campaign, brand, date, usage)** to support the deduction if the IRS reviews it.

CONTINUED

# RECORDKEEPING & EXPENSES



PRO TIP

**Obtain a credit card and bank account specifically for your business. This helps to keep personal and business expenses separate in case of an audit.**

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS




## THE IRS CONSIDERS GIFTS AS A FORM OF PAYMENT

Non-Cash Items Received Is Taxable Income:
The IRS states in its "Gig Economy Tax Center" that for gig (self-employed) work: "You must report income earned from the gig economy on a tax return... **Paid in any form, including cash, property, goods, or virtual currency**." **Any form of payment, including free goods or property, must be reported**. The "Income... may be paid in any form, including... goods."

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# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS




## GIFT VS COMPENSATION

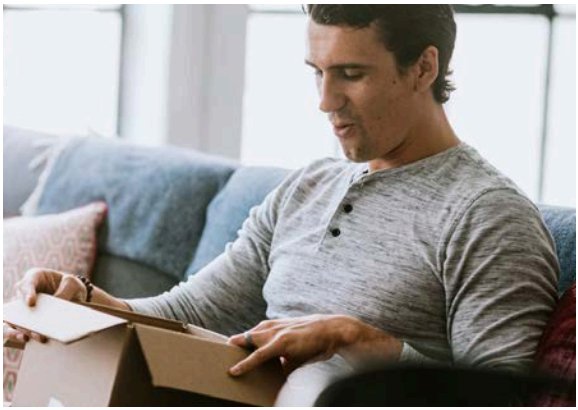
**The distinction between a true gift (which is excluded from income) and compensation (which is included in income)** depends on various factors, including intent, the nature of the business relationship, and the expectation of service. **The IRS applies the standard of "detached and disinterested generosity" to determine whether a transaction qualifies as a gift or as compensation**. If you are audited, this determination can involve a detailed examination of the specific circumstances.

CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS

3

## GIFT VS COMPENSATION TEST



**Compensation**: If a "gift" is actually a business consideration (such as a promotion on social media, a review, or a linked story) rather than a genuine act of generosity, it is considered compensation.

**Gift no Strings Attached**: If a brand sends you unsolicited items with genuine and detached generosity (meaning they do not expect anything in return, and you are not receiving the items due to your services), then it may qualify as a gift and is typically not included as income.

CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS

4

## GIFTS FOR SOCIAL MEDIA AMPLIFICATION



**If you receive free goods or services in exchange for promotional content**, reviews, or unboxing videos, and you accept the item with the expectation of doing something in return (such as posting about the item, creating videos, or endorsing it), **the IRS typically considers that as income**. This income is equal to the fair market value (FMV) of the item you received.

- For example, if a brand sends you a camera and you plan to include it in a paid post or review, you must report the value of that camera as income.

## CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS



### PRO TIP

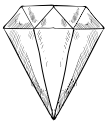
**Since you are self-employed, it's important to report the full fair market value of any items you receive as compensation, even if they are not cash, unless they are clearly documented as genuine gifts. If you receive products or gifts that you don't intend to use, it's advisable to return them in order to minimize your potential tax liability.**

CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS

## HOW TO REPORT GIFTS





**Fair Market Value**

Request that the brand provide the fair market value of the goods or property you received. Include this value as part of your income on Schedule C, and be sure to pay the self-employment tax, as this amount is considered part of your business income.



**Keep Good Records**

Track all products received, fair market value, date, any agreement/contract, PDF brand correspondences/emails, and/or screenshot DMs to show proof of business purpose or lack thereof.

CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS

## RESELLING GIFTS



**Gifted products are part of a non-commercial exchange** and are not intended to be sold by the recipient or to the recipient.

It is important for creators who engage in gifting to **be transparent** with the brand about their intentions when they receive a gifted item.

Creators who sell gifted products for over $600 on resale sites may trigger a 1099-K form and could be liable for taxes. **Selling gifted items can damage the trust between consumers and brands.**

## CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS

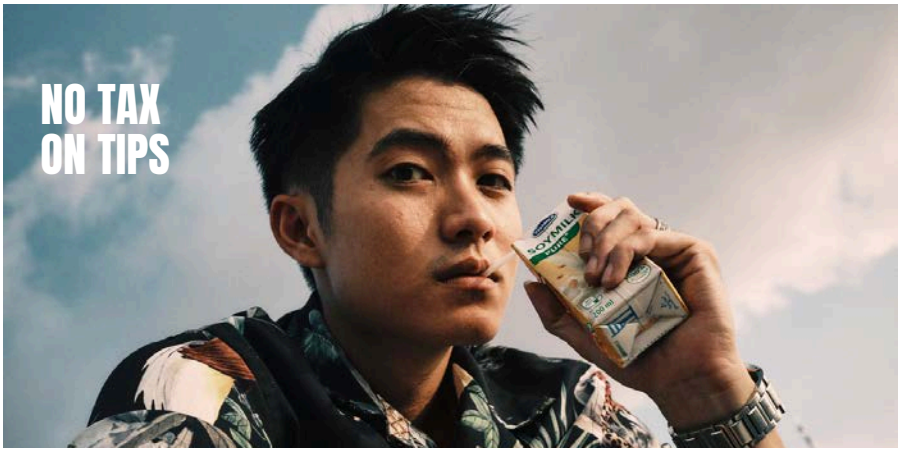



The One Big Beautiful Bill was signed into law on July 4, 2025, as Public Law 119-21.

According to the US Treasury Department, "digital content creators" are recognized as a qualified occupation that "customarily and regularly receives tips." This falls under the provision that states there is no tax on tips.

CONTINUED

# TAX DEDUCTIONS SPECIFIC TO INFLUENCERS




If you receive tips via livestreaming, donations, gifts, or virtual goods, it's essential to know whether these are considered taxable income and how to report them. The IRS has a page stating that tip income is taxable and must be reported.

You must track all income, even if you don't receive a 1099-NEC or 1099-K. **Many creator platforms may pay you through online services, tips, and other methods. The IRS expects you to report it.**

# TAX PENALTIES & PAYMENT PLANS



The law provides penalties for failing to file returns or pay taxes as required. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement.

**Failure to File Tax Returns.** If you do not file your tax return by the due date, you may have to pay a penalty. The penalty is based on the tax not paid by the due date. See your tax return instructions for more information about this penalty.

**Failure to Pay Tax.** If you do not pay your taxes by the due date, you will have to pay a penalty for each month, or part of a month, that your taxes are not paid. For more information, see your tax return instructions.

# IMPORTANT RULES, TIPS, & PITFALLS



**Don't wait until April to address your taxes.** Since there is no withholding from self-employed income, it's important to plan ahead and make quarterly estimated payments.




If you underpay your estimated taxes, you may face penalties even if you later qualify for a refund.



As your business expands, be sure to carefully track and separate your personal and business expenses.

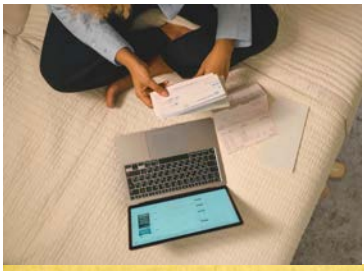



Stay updated on changes in tax laws. Don't depend on an agent, brand, or client to send you a 1099; it is your responsibility to report your income.




Additionally, be aware of state and local tax obligations that are separate from the IRS. Many states require their own estimated payments, business filings, licensing, and more.

# HIRING A TAX PROFESSIONAL



**Need help managing your taxes?** Below is what the IRS says you should expect and check when choosing a tax professional:

1. Any paid tax return preparer must have a valid Preparer Tax Identification Number (PTIN) and must sign the return.

2. You remain responsible for the accuracy of your tax return even if someone else prepares it for you.

3. You should pick a preparer you can reach after filing (year-round availability) because questions or IRS matters may come up later.

CONTINUED

# HIRING A TAX PROFESSIONAL

4. **Your tax preparer should e-file your return** (if eligible) instead of just paper-filing it. If you are owed a refund, it should be directly deposited into your bank account, not into the preparer's account.

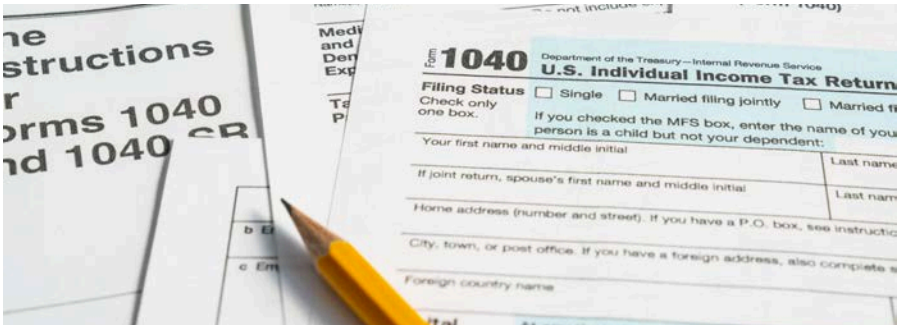
5. **Be cautious of red flags**, such as preparers who promise large refunds, base their fees on a percentage of the refund, refuse to sign the return, or ask you to sign a blank return.

6. Check the credentials and qualifications of the preparer. **Certified Public Accountants (CPAs), enrolled agents (EAs), and attorneys have full representation rights before the IRS**, while other preparers may have more limited rights.

7. Inquire about service fees upfront, and ensure you understand the work that will be done. **A flat fee or hourly rate is preferred** over a fee that is based on your refund or a percentage of it, as such arrangements are warning signs.

CONTINUED

# HIRING A TAX PROFESSIONAL




8 **Make sure the preparer is comfortable with self-employment tax, estimated taxes, Schedule C/Schedule SE, and business deduction rules** (not just wage-earner returns). The IRS notes this in its "Selecting a Tax Professional as a Small Business Taxpayer" guidance.

9 Expect them to help you review your records (income, expenses, receipts) and to ask for documentation — good recordkeeping supports legitimate business deductions and protects you in the event of an audit.

CONTINUED

# HIRING A TAX PROFESSIONAL

10 They should advise on estimated quarterly tax payments (since self-employment income usually has no withholding) or at least inform you of your obligations.

11 Ensure they understand the difference between employee and independent contractor/self-employed classifications, as that affects their tax treatment. See IRS "Independent contractor or employee?" guidance.

## IRS REFERENCES

| Need Someone to Prepare Your Tax Return? | Tips for Choosing a Tax Professional | Selecting a Tax Professional as A Small Business Taxpayer | Tips to Help Taxpayers Hire a Reputable Tax Preparer |
|---|---|---|---|
| LEARN MORE | LEARN MORE | LEARN MORE | LEARN MORE |



# DOWNLOAD ME

**Quarterly Tax Estimate Worksheet**
*Based on IRS 1040-ES / Self-Employment Worksheet*

Download a simplified version of how you might estimate your quarterly tax liability (income tax + self-employment tax). The IRS includes a "Self-Employment Tax and Deduction Worksheet" within the Form 1040-ES packet to help you compute the SE portion to include. You can adapt this Excel spreadsheet each quarter, revising with actual income/expenses as you go.

DOWNLOAD

**Tax Preparation Checklist and Checklist for Hiring a Tax Professional**

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# IRS REFERENCES

| | |
|---|---|
| Form 1040-ES (Estimated Tax for Individuals) | Publication 334 Tax Guide for Small Business (for Individuals) |
| Schedule SE (Form 1040) | Self-Employed Individuals Tax Center |
| Schedule C (Form 1040) | Payment Plan |

# IRS REFERENCES

Publication 505
Tax Withholding and Estimated Tax

Publication 4591
Small Business Federal Tax Responsibilities

Topic no. 554
Self-employment Tax

Publications and Forms for The Self-Employed

Publication 583
Starting a Business and Keeping Records

Manage Taxes for Your Gig Work

# IRS REFERENCES

Gig Economy & Your Taxes

How Long Should I Keep Records?

# ABOUT THE AIC

The American Influencer Council (AIC) is a membership trade association devoted exclusively to advocating for the educational and professional advancement of US-based social media career creators.

As a trade association, the AIC educates, inspires, and equips America's current and future career creators for entrepreneurial success. Through mentorship, small business development, trade resources, knowledge-sharing experiences, and creator-first research, the AIC strives to support career creators at every stage of the small business cycle. AIC Members influence and impact the policies and opinions driving America's multi-billion-dollar influencer marketing industry.

The Council won for 'Best Industry Initiative' at the 2021 Influencer Marketing Awards (IMA).

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# Thank You