

Taxing Ourselves & Our Clients

<u>IF YOU'RE A:</u>	<u>YOU MAY BE LIABLE FOR:</u>	<u>USE THESE FORMS:</u>	<u>FILE ON OR BEFORE:</u>
SOLE PROPRIETOR	Income Tax	Schedule C or C-EZ	Same day as Form 1040
	Self Employment Tax	Schedule SE (Form 1040)	Same day as Form 1040
	Estimated Tax	Form 1040-ES	The 15 th day of the 4 th , 6 th , and 9 th months of the current tax year; and the 15 th day of the 1 st month after the end of the tax year
	Social Security and Medicare Taxes (FICA), The withholding of Incomes Taxes	Form 941; Form 8109 (for deposits; See IRS Publication 334, Chapter 34)	Apr. 30, Jul. 31, and Oct. 31 of the current tax year; Jan. 31 of the following year
	Providing information on FICA Taxes and the withholding of Income Tax	W-2 (to employee); W-2 & W-3 (to the Social Security Administration)	Jan. 31 for employee W-2; Last day of Feb. for the Social Security Administration
	Federal Unemployment (FUTA) Tax	Form 940-EZ or Form 940; Form 8109 (for deposits)	Jan. 31 for Form 940; Apr. 30, Jul. 31, Oct. 31, and Jan. 31 for Form 8109 but only if the liability for unpaid tax exceeds \$100
Information returns for payments to non-employees and transactions with other persons	Form 1099; See IRS Publication 334, Chapter 36	Form 1099 to recipient by Jan. 31; Form 1099 to IRS by Feb. 28	
IF YOU'RE A: PARTNER OR S-CORP	<u>YOU MAY BE LIABLE FOR:</u>	<u>USE THESE FORMS:</u>	<u>FILE ON OR BEFORE:</u>
	Income Tax	Form 1040	The 15 th day of the 4 th month after the end of the tax year
	Estimated Tax	Form 1040-ES	The 15 th day of the 4 th , 6 th , and 9 th months of the current tax year; and the 15 th day of the 1 st month after the end of the tax year
IF YOU'RE A: PARTNERSHIP	<u>YOU MAY BE LIABLE FOR:</u>	<u>USE THESE FORMS:</u>	<u>FILE ON OR BEFORE:</u>
	Self Employment Tax	Schedule SE (Form 1040)	Same day as Form 1040
	Annual Return of Income	Form 1065	The 15 th day of the 4 th month after the end of the tax year
	Social Security and Medicare Taxes (FICA), The withholding of Incomes Taxes	Form 941; Form 8109 (for deposits; See IRS Publication 334, Chapter 34)	Apr. 30, Jul. 31, and Oct. 31 of the current tax year; Jan. 31 of of the following year
	Providing information on FICA Taxes and the withholding of Income Tax	W-2 (to employee); W-2 & W-3 (to the Social Security Administration)	Jan. 31 for employee W-2; Last day of Feb. for the Social Security Administration
	Federal Unemployment (FUTA) Tax	Form 940-EZ or Form 940; Form 8109 (for deposits)	Jan. 31 for Form 940; Apr. 30, Jul. 31, Oct. 31, and Jan. 31 for Form 8109 but only if the liability for unpaid tax exceeds \$100

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<u>IF YOU'RE A:</u>	<u>YOU MAY BE LIABLE FOR:</u>	<u>USE THESE FORMS:</u>	<u>FILE ON OR BEFORE:</u>
PARTNERSHIP	Information returns for payments to non-employees and transactions with other persons	Form 1099; See IRS Publication 334, Chapter 36	Form 1099 to recipient by Jan. 31; Form 1099 to IRS by Feb. 28
S-CORPORATION	Income Tax	Form 1120S	The 15 th day of the 3 rd month after the end of the tax year
	Self Employment Tax	Schedule SE (Form 1040)	Same day as Form 1040
	Social Security and Medicare Taxes (FICA), The withholding of Incomes Taxes	Form 941; Form 8109 (for deposits; See IRS Publication 334, Chapter 34)	Apr. 30, Jul. 31, and Oct. 31 of the current tax year; Jan. 31 of the following year
	Providing information on FICA Taxes and the withholding of Income Tax	W-2 (to employee); W-2 & W-3 (to the Social Security Administration)	Jan. 31 for employee W-2; Last day of Feb. for the Social Security Administration
	Federal Unemployment (FUTA) Tax	Form 940-EZ or Form 940; Form 8109 (for deposits)	Jan. 31 for Form 940; Apr. 30, Jul. 31, Oct. 31, and Jan. 31 for Form 8109 but only if the liability for unpaid tax exceeds \$100
	Information returns for payments to non-employees and transactions with other persons	Form 1099; See IRS Publication 334, Chapter 36	Form 1099 to recipient by Jan. 31; Form 1099 to IRS by Feb. 28
C-CORPORATION	Income Tax	Form 1120 or 1120-A	The 15 th day of the 3 rd month after the end of the tax year
	Self Employment Tax	Schedule SE (Form 1040)	Same day as Form 1040
	Estimated Tax	Form 1120-W	The 15 th day of the 4 th , 6 th , 9 th , and 12 th months of the tax year
	Social Security and Medicare Taxes (FICA), The withholding of Incomes Taxes	Form 941; Form 8109 (for deposits; See IRS Publication 334, Chapter 34)	Apr. 30, Jul. 31, and Oct. 31 of the current tax year; Jan. 31 of the following year
	Providing information on FICA Taxes and the withholding of Income Tax	W-2 (to employee); W-2 & W-3 (to the Social Security Administration)	Jan. 31 for employee W-2; Last day of Feb. for the Social Security Administration
	Federal Unemployment (FUTA) Tax	Form 940-EZ or Form 940; Form 8109 (for deposits)	Jan. 31 for Form 940; Apr. 30, Jul. 31, Oct. 31, and Jan. 31 for Form 8109 but only if the liability for unpaid tax exceeds \$100
	Information returns for payments to non-employees and transactions with other persons	Form 1099; See IRS Publication 334, Chapter 36	Form 1099 to recipient by Jan. 31; Form 1099 to IRS by Feb. 28