

## Corporation Tax Forms Checklist

IRS Form 1040, 1040-A, 1040-EZ: *U.S. Individual Income Tax Return*. One of these forms must be filed by all shareholders.

IRS Form 1120 or 1120-A: *U.S. Corporation Income Tax Return*. One of these forms must be filed by all corporations.

IRS Form 1120-W: *Estimated Tax for Corporations*. Must be completed by all corporations expecting a profit requiring estimated tax payments.

IRS Form SS-4: *Application for Employer Identification Number*. Must be filed by all corporations.

IRS Form W-2: *Wage and Tax Statement*. Must be filed by all corporations.

IRS Form W-3: *Transmittal of Wage and Tax Statements*. Must be filed by all corporations.

IRS Form W-4: *Employee's Withholding Allowance Certificate*. Must be provided to employees of corporations. It is not filed with the IRS.

IRS Form 940 or 940-EZ: *Employer's Annual Federal Unemployment (FUTA) Tax Return*. Must be filed by all corporations. If the amount of FUTA tax due for any calendar quarter is over \$100, the tax due must be deposited at a financial institution (using IRS Form 8109) within the month following the end of the quarter.

IRS Form 941: *Employer's Quarterly Federal Tax Return*. Must be filed by all corporations, within the month following the end of each quarter. When filed, the corporation must pay any income, social security, and Medicare taxes which are due and have not been deposited monthly using IRS Form 8109. You may pay these taxes quarterly with Form 941 if your total tax liability for the quarter is less than \$2,500. If you deposited all taxes when due (using IRS Form 8109), you have 10 additional days from the normal due date to file Form 941.