

### Corporation Monthly Tax Schedule

If corporate payroll tax liability is over \$2500 monthly, the corporation must make monthly tax payments using IRS Form 8109: *Federal Tax Deposit Coupon*.

If required: file and pay any necessary state or local sales tax.

### Corporation Quarterly Tax Schedule

Pay any required corporate estimated taxes using IRS Form 8109.

File IRS Form 941: *Employer's Quarterly Federal Tax Return* and make any required payments of FICA and withholding taxes.

If corporate unpaid FUTA tax liability is over \$100, make FUTA deposit using IRS Form 8109.

If required: file and pay any necessary state or local sales tax.

### Corporation Annual Tax Schedule

Prepare IRS Form W-2: *Wage and Tax Statement* and provide to each employee by January 31st. Also file IRS Form W-3: *Transmittal of Wage and Tax Statements* for each employee and copies of all W-2 forms with the Social Security Administration by January 31st.

If corporation has paid any independent contractors over \$600 annually, prepare IRS Form 1099-MISC: *Miscellaneous Income* and provide to recipients by January 31. Also file IRS Form 1096: *Annual Summary and Transmittal of U.S. Information Returns* and copies of all 1099 forms with IRS by January 31st.

Make required unemployment tax payment and file IRS Form 940 or IRS Form 940-EZ: *Employer's Annual Federal Unemployment (FUTA) Tax Return*.

File IRS Form 1120 or 1120-A: *U.S. Corporation Income Tax Return*.

If required: file and pay any necessary state or local sales, income, or unemployment tax