

## Limited Liability Company Tax Forms Checklist

### Taxed As a Partnership

IRS Form 1040: *U.S. Individual Income Tax Return* must be filed by all members. Do not use IRS Form 1040A or IRS Form 1040EZ: *Income Tax Return for Single and Joint Filers With No Dependents*

IRS Form 1065: *U.S. Return of Partnership Income* must be completed by all limited liability companies which are taxed as partnerships

IRS Schedule K-1 (Form 1065): *Partner's Share of Income, Credits, Deductions, etc.* must be filed by all members

IRS Form 1040-SS: *U.S. Self-Employment Tax Return*. Required for any member who shows \$400+ income from his or her business on Schedule K-1

IRS Form 1040-ES: *Estimated Tax for Individuals* must be used by all members who expect to make a profit requiring estimated taxes

IRS Form SS-4: *Application for Employer Identification Number* must be filed by all companies that will hire one or more employees

IRS Form W-2: *Wage and Tax Statement* must be filed by all companies that have one or more employees

IRS Form W-3: *Transmittal of Wage and Tax Statements* must be filed by all companies that have one or more employees

IRS Form W-4: *Employee's Withholding Allowance Certificate* must be provided to employees of companies. Not filed with the IRS

IRS Form 940 or 940-EZ: *Employer's Annual Federal Unemployment (FUTA) Tax Return* must be filed by all companies that have employees

IRS Form 941: *Employer's Quarterly Federal Tax Return* must be filed by all partnerships that have one or more employees

IRS Form 8109: *Federal Tax Deposit Coupon*. Used by all companies with monthly employee tax liability over \$500. (Obtain from IRS)

Any required state and local income and sales tax forms. Please check with the appropriate tax authority for more information