

Federal Tax Filing Checklist

IF you are liable for:	THEN use Form:	DUE by: ¹
Income tax	1040 and Schedule C or C-EZ ²	15th day of 4th month after end of tax year.
Self-employment tax	Schedule SE	File with Form 1040.
Estimated tax	1040-ES	15th day of 4th, 6th, and 9th months of tax year, and 15th day of 1st month after the end of tax year.
Social security and Medicare taxes and income tax withholding	941 or 944	April 30, July 31, October 31, and January 31 ³ . See Pub. 15.
Providing information on social security and Medicare taxes and income tax withholding	W-2 (to employee) W-2 and W-3 (to the Social Security Administration)	January 31 ³ . January 31 ³ .
Federal unemployment tax (FUTA)	940	January 31 ³ . April 30, July 31, October 31, and January 31, but only if the liability for unpaid tax is more than \$500.
Filing information returns for payments to nonemployees and transactions with other persons	See Information Returns	Forms 1099 – to the recipient by January 31 and to the IRS by February 28 (March 31 if filing electronically). Other forms – see the General Instructions for Certain Information Returns.
Excise tax	See Excise Taxes	See the instructions to the forms.

¹ If a due date falls on a Saturday, Sunday, or legal holiday, file by the next day that is not a Saturday, Sunday, or legal holiday. For more information, see Pub. 509, Tax Calendars.

² File a separate schedule for each business.

³ See the form instructions if you go out of business, change the form of your business, or stop paying wages.

*Source: IRS Publication 334, [Tax Guide for Small Businesses www.irs.gov/pub/irs-pdf/p334.pdf](http://www.irs.gov/pub/irs-pdf/p334.pdf)