

INDIANA EMPLOYMENT TAX QUICK REFERENCE

FORM	PURPOSE	ACTION	AGENCY
BEFORE YOU HIRE EMPLOYEES			
SS-4	APPLICATION FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER	FILE	INTERNAL REVENUE SERVICE www.irs.gov
BT-1	REGISTRATION FOR INDIANA WITHHOLDING AGENT FOR WITHHOLDING AND SALES TAX	FILE	INDIANA DEPARTMENT OF REVENUE www.in.gov/dor
REPORT TO DETERMINE STATUS	REGISTRATION WITH INDIANA UNEMPLOYMENT DIVISION	FILE	INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT www.in.gov/dwd
WHEN YOU HIRE AN EMPLOYEE			
W-4	DECLARE FEDERAL WITHHOLDING STATUS	KEEP*	IRS - *ONLY SEND IF WITHHOLDING 10 OR MORE EXEMPTIONS
WH-4	DECLARE INDIANA WITHHOLDING STATUS & COUNTY OF RESIDENCE	KEEP	INDIANA DEPARTMENT OF REVENUE www.in.gov/dor
I-9	ESTABLISH ABILITY TO WORK IN U.S. - REQUIRED FOR ALL EMPLOYEES	KEEP	BUREAU OF CITIZENSHIP & IMMIGRATION www.uscis.gov
NEW HIRE REPORTING (SUBSTITUTE W-4)	REPORTS NEW HIRES FOR COURT ORDERED WITHHOLDING REQUIREMENTS	FILE WITHIN 20 DAYS	INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT www.in.gov/dwd
WHEN YOU HIRE SOMEONE TO PERFORM SERVICES THAT IS NOT YOUR EMPLOYEE			
W-9	RELEASE FROM RESPONSIBILITY FOR BACKUP WITHHOLDING. PROVIDE STATUS AND INFORMATION FOR POSSIBLE 1099s AT YEAR END.	KEEP	IRS - *ONLY SEND IF REQUESTED BY IRS NOTICE.
MONTHLY (*OR AS DIRECTED BY THE AGENCY RESPONSIBLE)			
941 DEPOSIT 8109 COUPON OR EFTPS	FOR THE PRIOR MONTH'S PAYROLL REMIT FEDERAL TAX WITHHOLDING REMIT SOCIAL SECURITY WITHHOLDING REMIT SOCIAL SECURITY EMPLOYER MATCH REMIT MEDICARE WITHHOLDING REMIT MEDICARE EMPLOYER MATCH	PAY BY 15TH*	DEPOSIT AT YOUR BANK OR REMIT TO US TREASURY THROUGH ELECTRONIC TRANSFER (EFTPS) www.eftps.gov
WH-1	REMIT STATE AND COUNTY WITHHOLDING FOR THE PRIOR MONTH	FILE AND PAY BY THE 30TH*	INDIANA DEPARTMENT OF REVENUE www.in.gov/dor
QUARTERLY (*OR AS DIRECTED BY THE AGENCY RESPONSIBLE)			
941 FORM	QUARTERLY REPORT OF FEDERAL 941 DEPOSITS	FILE BY END OF MONTH	INTERNAL REVENUE SERVICE www.irs.gov

INDIANA EMPLOYMENT TAX QUICK REFERENCE

FORM	PURPOSE	ACTION	AGENCY
UC-1 FORM	QUARTERLY UNEMPLOYMENT REPORT & PAYMENT OF TAX	FILE AND PAY BY THE END OF MONTH	INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT www.in.gov/dwd
940 DEPOSIT 8109 COUPON OR EFTPS	FEDERAL UNEMPLOYMENT TAX DEPOSIT	PAY BY THE END OF THE MONTH	REMIT TO US TREASURY THROUGH EFTPS TRANSFER OR DEPOSIT AT YOUR BANK
ANNUALLY (*OR AS DIRECTED BY THE AGENCY RESPONSIBLE)			
940 OR 940 EZ FORM	ANNUAL REPORT OF FEDERAL UNEMPLOYMENT DEPOSITS	PAY ANY TAX DUE AND FILE FORM BY JANUARY 31	INTERNAL REVENUE SERVICE www.irs.gov
W-2	ANNUAL WAGE AND TAX REPORTING FOR EMPLOYEES	DISTRIBUTE BY JANUARY 31	DISTRIBUTE TO EMPLOYEES
FORM 1099	TOTAL AMOUNTS PAID TO NON-INCORPORATED SERVICE PROVIDERS THAT ARE NOT YOUR EMPLOYEES	DISTRIBUTE BY JANUARY 31	DISTRIBUTE DIRECTLY TO VENDORS
COPY A OF FORMS W2 & FORM W3	TOTAL PAGE (W3) AND INDIVIDUAL W2s SHOWING ALL WAGES AND FEDERAL WITHHOLDINGS	FILE BY FEBRUARY 28	SOCIAL SECURITY ADMINISTRATION www.ssa.gov
STATE COPY OF W2 & FORM WH-3	TOTAL PAGE (WH-3) AND INDIVIDUAL W2s SHOWING ALL WAGES, FEDERAL, STATE & COUNTY WITHHOLDINGS	FILE BY FEBRUARY 28	INDIANA DEPARTMENT OF REVENUE www.in.gov/dor
COPY OF FORMS 1099 & FORM 1096	TOTAL PAGE (1096) AND INDIVIDUAL 1099s FOR SERVICES OF NON-EMPLOYEES THAT WERE PAID > \$600. FORMS SHOW WITHHOLDINGS (IF ANY).	FILE BY FEBRUARY 28	INTERNAL REVENUE SERVICE www.irs.gov

THIS CHECKLIST COVERS THE COMMON REQUIREMENTS FOR MOST BUSINESSES IN INDIANA. OTHER FORMS MAY BE REQUIRED FOR UNION, INSURANCE, FRANCHISE OR TAX PURPOSES.

ASK YOUR ACCOUNTANT FOR FURTHER DETAILS AND VERIFY THE PAYMENT SCHEDULE

THAT IS APPROPRIATE FOR YOUR COMPANY.

Accounting Made Simple 957 West Street Valparaiso, IN 46385 219-462-0588 info@accountingmadesimple.biz