



LGOC on 4/1/15

By Wendy Speelman
Federal, State & Local Govt.,
IRS



Where to File?

Special Filing Address for:
Federal, State, and Local Government Entities:

Form 941:

Without a Payment:

With a Payment:

Department of Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service P.O. Box 37941 Hartford, CT 06176-7941
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Form 944:

Without a Payment:

With a Payment:

Department of Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P.O. Box 37944 Hartford, CT 06176-7944
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When to Deposit for 941

- To determine if deposits should be made with the:
 - Tax return, monthly or semiweekly
 - The tax liability for the look back period must be determined
- For 2015 use:
 - July 1, 2013 to June 30, 2014 (lookback)
 - Add tax liability (line 10) for all 4 quarters to determine tax liability

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IRS Deposit when filing Form 941

- Make payment with tax return if:
 - Less than \$2,500 tax liability for quarter, Line 10, Form 941
 - Pay in full with timely filed return
 - Mail payment with tax return or
 - Use EFTPS
 - but still need to mail tax return

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IRS Monthly Depositor

If Tax Liability is between \$2,500 to \$50,000 for look back period then:

- Deposit by 15th of following month
- Form 941, Part 2, page 2 at the top
 - Check 2nd box on Line 14
 - Fill in Tax Liability amounts & Total (total should = Line 10) for all 3 months

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IRS

Name (not your last name) _____ Employer identification number (EIN) 450212

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below. If you are a semiweekly schedule depositor, attach Schedule B (Form 941), (in Part 3).

You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 +
 Month 2 +
 Month 3 +
 Total liability for quarter Total must equal line 10.

You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages / /

18 If you are a seasonal employer and you do not have to file a return for every quarter of the year Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

IRS Semiweekly Depositor

If tax Liability for look back period is greater than \$50,000 then:

- If payday Wed. Thurs. or Fri. deposit taxes by following Wed.
- If payday Sat. Sun. Mon. or Tues. deposit taxes by following Friday
- Form 941, Part 2, check 3rd box on Line 14
- Prepare Schedule B (Not optional)

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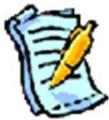
IRS Schedule B

- Semiweekly depositor
- Schedule B total liability should match total liability on 941 (Line 10)
- Show liability amounts not what you deposited – not always the same
- Attach to Form 941
- Complete EIN, Name, Year & Quarter

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IRS

FORM 1099 & W-9



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 Form 1099

Payments of \$600 or more per year (add together every payment, from every dept.)

- Services (including parts & materials)
- Sole proprietor, partnership, trusts
- Excludes corporations unless:
 - Medical & Health Care Payments
 - Payments to Attorneys

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 Do issue Form 1099

- Cemetery work – mowing, digging
- Tree Service
- Vehicle repair
- Haul stones
- Service to township hall – painting, windows, electrical, plumbing, etc.
- Advertising in Newspaper

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 Don't issue Form 1099

- Products
- Storage
- Other government Agencies
- Corporations unless:
 - Medical
 - Attorney

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 **Corporations Payments**

- Medical and Health Care Payments
 - Reported in Box 6
 - Payments of \$600 or more
 - Does not apply if payment made to tax exempt hospital
 - Examples:
 - Blood test, counseling, vet.
 - Does not include paying premiums

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 **Payments to Attorneys**

- Report regardless of entity type
- Attorney's Fees
 - Reported in Box 7
 - Payments of \$600 or more
- Gross Proceeds paid to Attorneys
 - Report in Box 14
 - Any Amount Paid
 - Don't report in Box 14 if reported in box 7

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 **LLC**

- LLC = Limited Liability **Company**
 - Not necessarily a corporation
- Could be corporation, partnership or disregarded entity (sole proprietor)
- Use current version of W-9 (Dec. 2014)
 - Separate line for LLC to mark if Partnership, Corporation or S Corp.

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 Form 1099 Misc.

Sole Proprietors or Single Member LLC

- Recipient's Name
 - Individual name on 1st line
 - DBA or LLC name on the 2nd line (optional)
- Recipient's Identification Number
 - Enter SSN or EIN (IRS prefers SSN)
 - Even if use EIN use individual name on line 1

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 TIN Matching

- E-service product on the IRS website
- Matches TIN and name combinations with IRS records prior to submitting forms
- Publication 2108-A or
- IRS.gov and enter TIN Matching
- Should receive fewer CP2100 notices
 - Use Publication 1281 BUW for missing & incorrect name/TIN

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 Common Errors

- Failure to obtain identifying information before making payment (use Form W-9)
- Failure to aggregate payments from all expense categories (use vendor files)
- Assuming payee is a corporation:
 - Name has "Company or Associates"
 - EIN is furnished

 Penalties

- Failure to File Correct Information returns by Due Date
- Failure to Furnish Correct Payee Statements
- Each penalty is per information return
- \$30 if filed within 30 days (March 30)
- \$60 if filed after 30 days but before Aug. 1
- \$100 if filed after 8/1

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 Instructions for Form 1099

- WWW.IRS.GOV
- In the search box at the top right type:
- General Instructions for Information Returns

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- Can an employee receive both a W-2 and Form 1099?

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- What if the Exempt box is checked on the Form W-9?

- On the W-9 the name is John Doe Tree Service, individual/sole proprietor box is checked and an EIN is used? Is this correct?

 **How to find our Home Page**

- www.irs.gov/govts
OR
- www.irs.gov
- On top right side: Information for
 - select: Government Entities
- On left side select:
 - Federal, State & Local Governments

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 **FSLG Home page**

- FSLG Newsletter on right side
- Educational Resources
 - Pub. 5137 Fringe Benefit Guide
 - Pub. 963 Federal-State Reference Guide
 - Webinars Archives
 - www.irsvideos.gov/

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Adams	Allen	Auglaize	Brown	Butler
Champaign	Clark	Clermont	Clinton	Darke
Defiance	Delaware	Fayette	Franklin	Fulton
Greene	Hamilton	Hancock	Hardin	Henry
Highland	Logan	Lucas	Madison	Marion
Mercer	Miami	Montgomery	Ottawa	Paulding
Pickaway	Pike	Preble	Putnam	Ross
Sandusky	Seneca	Shelby	Union	Van Wert
Warren	Williams	Wood	Wyandot	

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John Darr 419-526-2886

john.l.darr@irs.gov

Ashland	Ashtabula	Athens	Belmont	Carroll
Columbiana	Coshocton	Crawford	Cuyahoga	Erie
Fairfield	Gallia	Geauga	Guernsey	Harrison
Hocking	Holmes	Huron	Jackson	Jefferson
Knox	Lake	Lawrence	Licking	Lorain
Mahoning	Meigs	Medina	Monroe	Morgan
Morrow	Muskingum	Noble	Richland	Perry
Portage	Scioto	Stark	Summit	Trumbull
Tuscarawas	Vinton	Washington	Wayne	

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Department of the Treasury
 Internal Revenue Service
www.irs.gov

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