



QUARTERLY & ANNUAL REPORTS

Payroll reporting. What is it?

QUARTERLY REPORTS

As an employer you are required to submit quarterly reports to confirm payroll amounts and/or pay taxes. Each quarter the following reports are due.



941 QUARTERLY REPORT

This report is a compilation of your gross wages paid, federal withholding, social security/medicare taxes paid (remember your amounts include the employee and employer portion withheld).

DO I OWE?

Likely your payments have already been made, however if they were not, payment is due with the form.

WHERE DO I SEND THEM?

With payment in Montana:
Internal Revenue Service
PO Box 932100
Louisville, KY 40293-2100

Without payment in Montana:
Department of the Treasure
Internal Revenue Service
Odgen, UT 84201-0005

WHEN ARE THEY DUE?

These forms are due one month after the close of the quarter. For example Q2 closes June 30, reports are due no later than July 31.

Montana Unemployment

WHAT IS IT?

In the State of Montana unemployment taxes are due quarterly. These are calculated from a percentage assigned to you as an employer from the State, these taxes are not withheld from the employee as they are the responsibility of the employer.

WHERE DO I SEND THEM?

If you are not an e-filer the report and payment is mailed to the following address:

Unemployment Insurance
Contributions Bureau
PO Box 6339
Helena, MT 59604-6339

DO I OWE?

Yes, this amount will be reflected on your report.

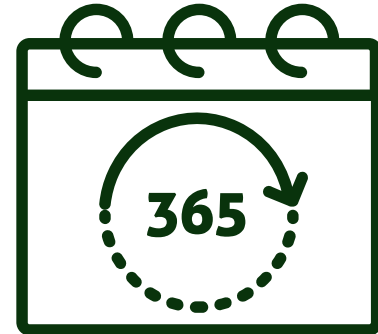
WHEN ARE THEY DUE?

These forms are due one month after the close of the quarter. For example Q2 closes June 30, reports are due no later than July 31.



ANNUAL REPORTING

In addition to the quarterly reports for Q4 as an employer you also are required to report on an annual basis.



940 Federal Unemployment

WHAT IS IT?

This form is to calculate federal unemployment taxes, these are usually paid on an annual basis and calculated from a percentage assigned to you as the employer.

DO I OWE?

Yes, if you paid wages within the prior year, this amount will be reflected on the form.

WHERE DO I SEND THEM?

With payment in Montana:
Internal Revenue Service
PO Box 932000
Louisville, KY 40293-2100

Without payment in Montana:
Department of the Treasure
Internal Revenue Service
Odgen, UT 84201-0005

WHEN ARE THEY DUE?

No later than January 31.



W2's/W3

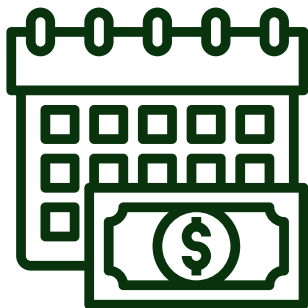
WHAT IS IT?

W2

Each employer who paid more than \$600 with taxes withheld must provide an employee a W2 this document express the wages and taxes withheld through the year. This form may also reflect retirement benefits withheld and/or health insurance contributions.

W3

This is the cover page associated with the W2 that is provided to the federal government in addition with the copies of the W2s. You will also provide a copy to the State of Montana.



DO I OWE?

No.

WHEN ARE THEY DUE?

No later than January 31.

WHERE DO I SEND THEM?

W2:

Provided to the employee.

W3:

Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

1099/1096

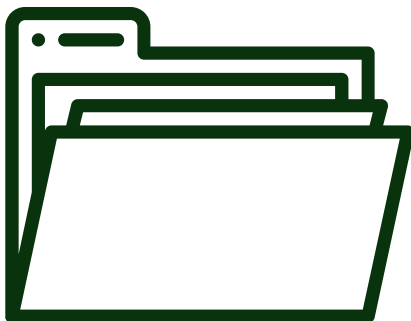
WHAT IS IT?

1099

Refer to 1099 guide for further detail, in short any contractor paid in excess of \$600.00 annually.

1096

This is the cover page associated with the 1099s that is provided to the federal government in addition with the copies of the 1099s. You will also provide a copy to the State of Montana.



DO I OWE?

No.

WHEN ARE THEY DUE?

No later than January 31.

WHERE DO I SEND THEM?

1099:

Provided to the contractor.

1096:

Department of the Treasury
Internal Revenue Service Center
PO Box 219256
Kansas City, MO 64121-9256