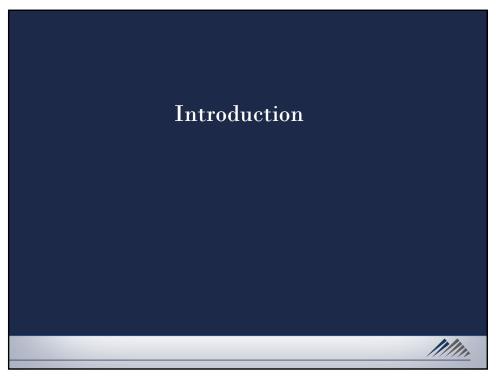


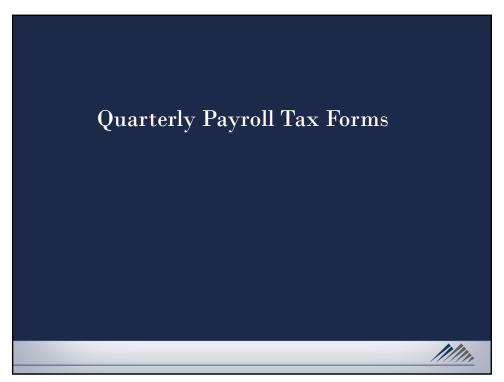
<section-header>Speaker panelsJamie Ballas
Bridy Accountant in APP/CAS with JCGS
Bandes Jalas@jccscpa.comSpeaker Mages
Banager in APP/CAS with JCGS
Banager in APP/CAS with JCGS<b





Entity Type	How Owners are Paid
Sole Proprietor (Schedule C)	You cannot pay yourself through payroll. You are paid through owner draws
Partnership (Form 1065; Schedule K-1)	You cannot pay yourself through payroll. You are paid through guaranteed payments to partners (according to the partnership agreement).
S-Corporation	Owners can pay themselves through payroll and you must be able to pay yourself a reasonable wage.
C-Corporation	Owners can pay themselves through payroll.

How Business Entity Structure can Affect Payroll Obligations



Quarterly Form 941

> Purpose:

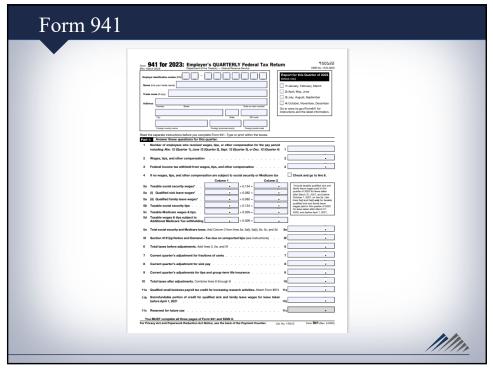
The purpose of this form is to report employee wages and payroll taxes, including Federal Withholding, Social Security tax, and Medicare Tax withheld from employee's paychecks.

- You must file this form every quarter even if no wages were paid for the quarter unless you are a qualified seasonal employer.
 - A qualified seasonal employer is when some businesses need seasonal help or part-time help for sporting events, holidays, etc.
 - To tell the IRS that you are a seasonal employer, you will check the "seasonal employer" box in part 3 on the Form 941 on every Form 941 that you file.

/1/1/1

> This form is remitted to the Internal Revenue Service.

Quarter Ending	Due Date
March 31 st	April 30th
une 30 th	July 31st
September 30 th	October 31st
December 31 st	January 31st
lue date falls on a holiday or wee	kend, the next business day becomes the



Form 941	
	Maximum Decay devices for Max quarker, lowing Impage the function and the TM Maximum Decay devices for Max quarker, lowing - Maximum Decay devices for Max quarker, lowing maximum quarker for Max maximum for Maximum quarker for Max quarker, lowing maximum quarker for Max quarker quarker quarker quarker for Max quarker for Max quarker, lowing quarker for Max quarker quarker quarker quarker quarker quarker for Max quarker quarker for Max quarker quarker for Max quarker quarker quarker quarker quarker quarker quarker quarker for Max quarker quarker quarker for Max quarker qu
	10 Oregonality invo the into 1, which is defined in the second of the

F 041	
Form 941	
	150122
	Name (not your hole name) Employer identification number (EN) -
	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
	18 If you're a seasonal employer and you don't have to file a return for every quarter of the year
	19 Qualified haath plan expenses allocable to qualified sick lenve wages for lease taken before April 1, 2021 10
	20 Qualified health plan expenses allocable to qualified tamily leave wages for leave taken before April 1, 2021 20
	2 neserved or future use
	23 Qualified sick isave wages for leave taken after March 31, 2021, and before October 1, 2021 23
	24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24 .
	25 Amounts under certain collectively bargained agreements allocable to qualified sick 25
	26 Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 26
	27 Qualified health plan expenses allocable to qualified family leave wages reported on line 20 27 Amounts under certain collectively barcained agreements allocable to qualified family
	28 Amounts under certain contectively bargained agreements anocable to qualment tarniny leave wages reported on line 26
	2012.6 May we speak with your thind-party designee? Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS7 Size the inductions to deale.
	Ves. Designee's name and phone number
	Select a 5-digit personal identification number (PR) to use when talking to the IRS.
	□ No.
	2013 Sign here. You MUST complete all three pages of Form 941 and SIGN it. Under penalise of perior, locative that have examined this exturn, including accompanying schedules and statement, and to the best of my knowledge
	and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
	Sian your Prot your
	name here Prot your
	Date / / Best daytime phone
	Paid Preparer Use Only Check if you're self-employed
	Papani's name PTN
	Preparer's signature Date / /
	Prin's name by yours
	Address Phone
	City State 21P cods
	Page 3 Form B41 (No. 3.002)

Sector Sector Sec	Form 94	1		
• • <th></th> <th>Report of Tax Lubility for Semiweekly Schouldne Depositors Bear own 2010 Depositor Bears - there Bears and the Semi and the</th> <th>OMB No. 1540-0029 Report for this Quarter [Obsis was] 1: January, Febnary, March 2: April, May, June 3: July, August, September 4: October, November, December</th> <th>if you are a semi-</th>		Report of Tax Lubility for Semiweekly Schouldne Depositors Bear own 2010 Depositor Bears - there Bears and the Semi and the	OMB No. 1540-0029 Report for this Quarter [Obsis was] 1: January, Febnary, March 2: April, May, June 3: July, August, September 4: October, November, December	if you are a semi-
4			The Multiple for Month 3	
			Total liability for the quarter wh S) =	IIII.

Quarterly Montana Form UI-5

≻ Purpose:

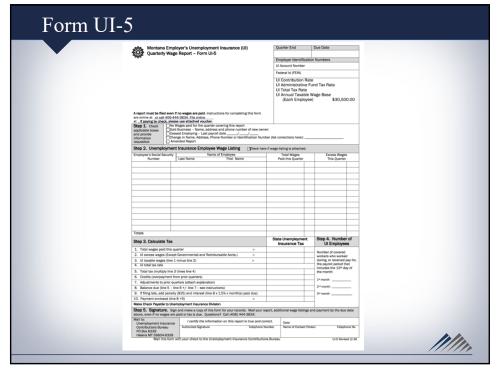
The purpose of this form is to report employee wages on a quarterly basis. The employee gets "credit" for the wages earned in case they ever needed to apply for unemployment benefits.

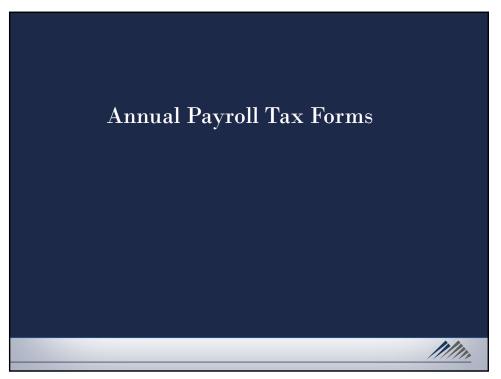
- This is a tax that is paid 100% by the employer based on their assigned rate for the year and the current year's wage base.
 For 2023, it is \$40,500.
- If there were no wages paid in the quarter, the form is still required to be filed.
- This form is remitted to the Montana Unemployment Insurance Division.

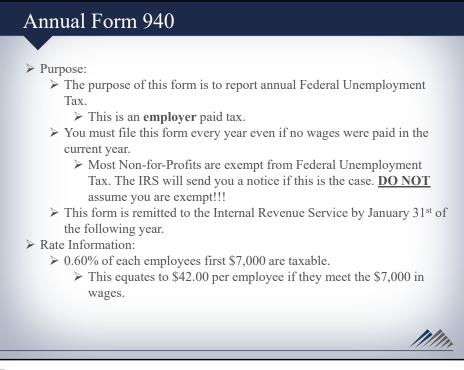
An employer who reported wages for 20 or more employees in any quarter in year must file the form electronically.

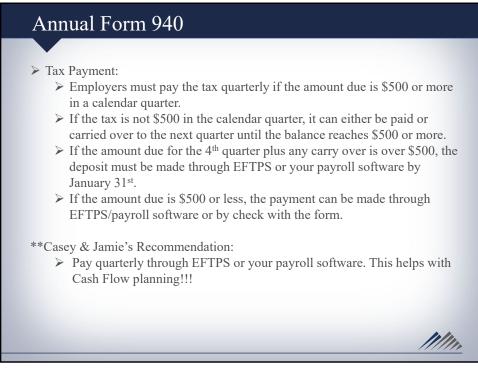
11/11

Quarter Ending	Due Date
March 31 st	April 30th
June 30 th	July 31st
September 30 th	October 31st
December 31 st	January 31st
ue date falls on a holiday or wee	kend, the next business day becomes the



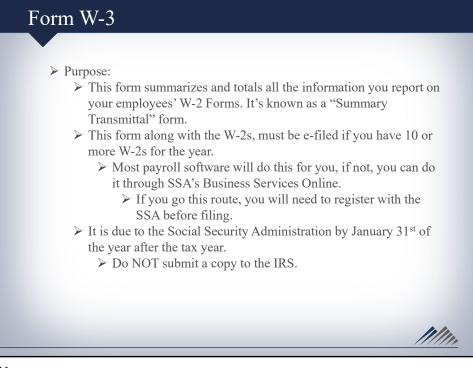




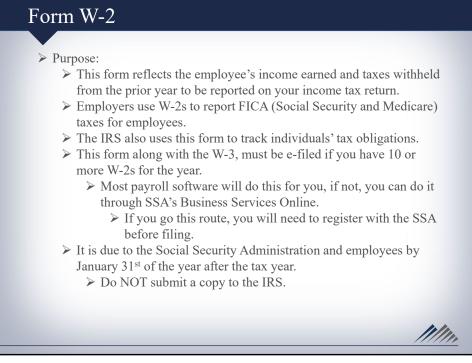


Form 940	
	<form></form>
	11 If credit reduction apples, entry the total from Schodule A (Form 940)
	12 Total FU/A Los deviaids of the types, including any overappendix applied types 12 . 13 FU/A to deviaids of the types, including any overappendix applied types 13 . 13 FU/A to deviaids of the types, including any overappendix applied types 13 . 14 Balance devia, filter 15 is anone than its 12, anone than its 14, anone than the types of the interface . 14 Generappender, filter 13 is more than its 12, anone than and SBM I.
	For Phasey Act and Figureveck Reduction Act Notion, see the lack of the Figurevelt Youcher. Co. In: 11200 Pro: \$40 (2001)

650212
Part 8: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.
16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.
16a 1st guarter (January 1 – March 31)
16b 2nd quarter (April 1 – June 30)
16c 3rd quarter (July 1 – September 30) 16c
16d 4th quarter (October 1 – December 31)
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) 17 . Total must equal line 12.
Part 6: 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
Select a 5-digit personal identification number (PIN) to use when talking to the IRS
Select a 5-orgit personal identification number (Phylio use when taking to the Ins
Part 7: Sign here. You MUST complete both pages of this form and SIGN it.
Under penalities of party / focuses that I have assumed that can be including accompanying including and data and a dataments, and to the bear of my increadings and submit 14 bits in convert. If the term of the angle including accompanying including and the angle increases fund calender as a conditional of the increases that any increases and the angle increases (bits that an unequiposed trace) calender as a conditional of the increases that any increases and the angle increases (bits that and calender as a conditional of the increases that any increases and the angle increases (bits that and calender as a conditional of the increases that any increases and the angle increases (bits that and the angle increases and the angle increases
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name here Print your
title here
Date / / Best daytime phone
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Preparer's name prin
Preparer's signature Date / /
Firm's name (or yours if self-employed) EIN
Address Phone

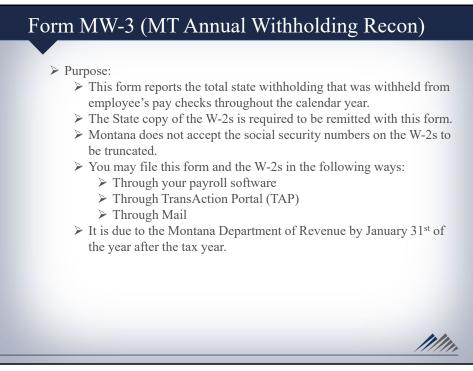


		DO NOT STAPLE		
33333 ^{a Control nu}	mber For Official OMB No. 15			
b 941 Kind of Payer (Check one) CT-1	Military 943 944 Hshid. Medicare emp. govt.emp.	Kind of Employer	non-govt. Third-party sick pay local 501c Federal govt. applicable)	
c Total number of Forms W-2	d Establishment number	1 Wages, tips, other compensation	2 Federal income tax withheld	
e Employer identification number	(EIN)	3 Social security wages	4 Social security tax withheld	
f Employer's name		5 Medicare wages and tips	6 Medicare tax withheld	
		7 Social security tips	8 Allocated tips	
		9	10 Dependent care benefits	
		11 Nonqualified plans	12a Deferred compensation	
g Employer's address and ZIP co h Other EIN used this year	de	13 For third-party sick pay use only	12b	
15 State Employer's state ID	number	14 Income tax withheld by payer of third-party	sick pay	
16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	
Employer's contact person		Employer's telephone number	For Official Use Only	
Employer's fax number		Employer's email address		
Under penalties of perjury, I declar complete.	e that I have examined this return an	d accompanying documents, and, to the best of m	y knowledge and belief, they are true, correct, a	
Signature:		Title:	Date:	



22222 VOID 🗌 ^{a Em}	ployee's social security number	For Official U OMB No. 154				
b Employer identification number (EIN)			1 Wa	ges, tips, other compensation	2 Federal inco	me tax withheld
c Employer's name, address, and ZIP coo	le		3 So	cial security wages	4 Social secur	ity tax withheld
			5 Me	dicare wages and tips	6 Medicare tax	withheld
			7 So	cial security tips	8 Allocated tip	6
d Control number			9		10 Dependent of	are benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instruct	lions for box 12
			13 Stat	utory Retirement Third-party koyee plan sick pay	12b	
			14 Oth	ier	12c	
					12d	
f Employee's address and ZIP code						
15 State Employer's state ID number	16 State wages, tips, etc	17 State incor	ne tax	18 Local wages, tips, etc.	19 Local income ta	ux 20 Locality na
Form W-2 Wage and Tax Copy A-For Social Security Adminis Form W-3 to the Social Security Admini	tration. Send this entire page		23		the Treasury—Inte Privacy Act and Pa Notice, see the se	aperwork Reduc
	Do Not Cut, Fold,	or Staple F	orms	on This Page		

Form W-2	
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the 3-up format is also acceptable.	Manuarana (wa ku
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Form MW	-3 (MT Annual Withholding Recon)
	Montana Annual W-2 1099 Withholding
	Name FEIN
	City Pay Frequency
	State Zp Change Due Jate January 31
	If this is an amended return, mark this box.
	If your business or payroll has ceased and you would like u u o o v v v v v v v v v v v v v v v v
	1. Number of W-2s submitted to Montana Paper Electronic
	2. Number of Forms 1099 with Montana withholding Pager Electronic Electronic
	3. Total Montana income paid per W-2s and Forms 1099
	4. Total Montana withholding tax withhold per W-2s and Forms 1009
	5. Total Montana withholding tax paid
	6. Dtfbrence (line 4 minus line 5)
	May we discuss this return with your preparer? Yes No If yets, provide preparer name and telephone number below:
	Please complete columns below as described in instructions.
	Deposit Period End Date Date Paid to NT DOR Montana Tax Withheld Montana Tax Paid Difference
	■ Page 1 d

