



Annual Payroll Tax Reports Guide

Form Type

Action & Dates

1. Form W-2 (Wage and Tax Statement)

Purpose: Reports wages, tips, and other compensation paid to employees, along with the federal, state, and other taxes withheld.

Due Date:

To Employees: January 31

To Social Security Administration (SSA): January 31

Where to Send:

To Employees: Provide a copy to each employee.

To SSA:

Electronic Submission: Use the SSA's Business Services Online (BSO) at SSA BSO.

Mailing Address:

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

2. Form W-3 (Transmittal of Wage and Tax Statements)

Purpose: Summarizes total wages and taxes withheld as reported on Forms W-2.

Due Date: January 31

Where to Send:

To SSA:

Electronic Submission: Use the SSA's Business Services Online (BSO) at SSA BSO.

Mailing Address:

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

**3. Forms 1099
(Various types)**

Purpose: Reports various types of income other than wages, salaries, and tips.

- **Form 1099-NEC:** Nonemployee Compensation
- **Form 1099-MISC:** Miscellaneous Income
- **Form 1099-INT:** Interest Income
- **Form 1099-DIV:** Dividends and Distributions
- **Form 1099-R:** Distributions from Pensions, Annuities, Retirement, or Profit-Sharing Plans

Due Date:**Form 1099-NEC:**

To Recipients: January 31

To IRS: January 31

Other Forms 1099:

To Recipients: January 31

To IRS: February 28 (March 31 if filing electronically)

Where to Send:

To Recipients: Provide a copy to each recipient.

To IRS:

Electronic Submission: Use the IRS FIRE system at IRS FIRE.

Mailing Addresses:**For 1099-NEC:**

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

For Other Forms 1099:

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

**4. Form 1096
(Annual Summary
and Transmittal of
U.S. Information
Returns)**

Purpose: Summarizes and transmits Forms 1099 to the IRS.

Due Date: February 28 (March 31 if filing electronically)

Where to Send:

To IRS:

Electronic Submission: Use the IRS FIRE system at IRS FIRE.

Mailing Address:

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

**5. Form 941
(Employer's
Quarterly Federal
Tax Return)**

Purpose: Reports federal income tax, Social Security tax and Medicare tax withheld from employees' wages, as well as the employer's portion of Social Security and Medicare taxes.

Due Dates:

- Quarter 1 (January - March): April 30
- Quarter 2 (April - June): July 31
- Quarter 3 (July - September): October 31
- Quarter 4 (October - December): January 31

Where to Send:

Electronic Submission: Use the IRS e-file system at IRS e-file.

Mailing Addresses:

Without Payment:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0005

With Payment:

Internal Revenue Service
PO Box 37941
Hartford, CT 06176-7941

**6. Form 940
(Employer's Annual
Federal**

Purpose: Reports annual Federal Unemployment Tax Act (FUTA) tax.

Due Date: January 31 (February 10 if all FUTA tax was deposited on time)

**Unemployment
(FUTA) Tax Return)**

Where to Send:

Electronic Submission: Use the IRS e-file system at IRS e-file.

Mailing Addresses:

Without Payment:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0006

With Payment:

Internal Revenue Service
PO Box 37940
Hartford, CT 06176-7940

**7. Montana State
Unemployment
Insurance (UI)
Report**

Purpose: Reports state unemployment taxes paid on employee wages.

Due Dates:

- Quarter 1 (January - March): April 30
- Quarter 2 (April - June): July 31
- Quarter 3 (July - September): October 31
- Quarter 4 (October - December): January 31

Where to Send:

Electronic Submission: Use the Montana Department of Labor and Industry's Unemployment Insurance Division portal at Montana UI.

Mailing Address:

Montana Department of Labor and Industry
Unemployment Insurance Division
PO Box 6339
Helena, MT 59604-6339

**Summary of Key
Due Dates**

January 31: W-2 (to employees and SSA), W-3 (to SSA), 1099-NEC (to recipients and IRS), 940 (to IRS), Q4 Form 941, Montana State UI Q4 report.

February 28: 1096 (if filing by mail)

March 31: 1096 (if filing electronically)

April 30: Q1 Form 941, Montana State UI Q1 report

July 31: Q2 Form 941, Montana State UI Q2 report

October 31: Q3 Form 941, Montana State UI Q3 report

Tips for Compliance

Electronic Filing: Many forms can be filed electronically, which can save time and ensure timely submission.

Record Keeping: Maintain accurate payroll records throughout the year to simplify the reporting process.

Consultation: Work with a payroll service provider or tax professional to ensure compliance with all federal and state requirements.

Disclaimer

All dates provided are subject to change, and each business's circumstances are unique. The above guidance is intended for informational purposes only and should not be solely relied upon to comply with state and federal tax rules. It does not constitute legal, accounting, or tax advice. Always consult with a qualified accountant or attorney regarding your specific business's filing requirements to ensure compliance with all applicable laws and regulations.