

Tax Documents for New Groups without a Quarterly Tax and Wage Report

HealthSource RI requires the most recent Form 941 (Quarterly Tax and Wage Report). The documents below would be used when the group isn't required by law to file or hasn't been in business long enough to file.

BUSINESS TYPE	IN BUSINESS MORE THAN 3 MONTHS	IN BUSINESS LESS THAN 3 MONTHS
C-Corps	Form 941 (Quarterly Tax and Wage Report) OR Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)	Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex) OR Copy of Business Application and Registration form submitted to RI Division of Taxation and W-4's
S-Corps	Form 941 (Quarterly Tax and Wage Report) OR Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)	Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex) OR Copy of Business Application and Registration form submitted to RI Division of Taxation
PARTNERSHIPS	FOR EMPLOYEES WHO ARE PARTNERS	FOR EMPLOYEES WHO ARE PARTNERS
(General partners will not have Form 941 or W-2. Income information is found on Schedule K-1 – line 15A).	Schedule K-1 (Partner's Share of Income) OR Schedule SE (Self-employment Tax) OR Form 1065 (Partnership Return of Income) AND For employees who are not partners: Form 941 (Quarterly Tax and Wage Report) OR Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)	Affidavit (for owner/employee not on payroll) and supporting documentation AND For employees who are not partners: Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)
Limited Liability Company (LLC)	May file as a C-Corp or a Partnership Determine which one and see requirements above.	May file as a C-Corp or a Partnership Determine which one and see requirements above.
SOLE PROPRIETORSHIP	FOR EMPLOYEES WHO ARE SOLE PROPRIETORS	FOR EMPLOYEES WHO ARE SOLE PROPRIETORS
(Sole Proprietor will not appear on Form 941; however, other employees should appear.)	Forms 1040 (Income Tax Return) and Schedule C (Profit or Loss From Business) AND For employees who aren't sole proprietors: Form 941 (Quarterly Tax and Wage Report) OR Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)	Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex) OR Affidavit (for owner/employee not on payroll) and supporting documentation AND For employees who aren't sole proprietors: Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex)
INDEPENDENT CONTRACTORS		
Independent Contractors	Form 1099-MISC	Affidavit (for owner/employee not on payroll) and supporting documentation
FARMS		
	Schedule F (Profit or Loss From Farming)	Most recent payroll report from a third party payroll processing company (e.g., ADP or Paychex) OR Affidavit (for owner/employee not on payroll) and supporting documentation
NON-PROFIT ORGANIZATIONS		
	There are many forms that may be filed under non-profit status. The best way to determine which form is used is to ask the group which form they actually file with the government. Churches/religious organizations may have K-2/W-2 forms even when non-profit.	