Easy Come .. Easy Go..

Paying

Taxes &

Liabilities

Paying Payroll Liabilities

First you need to know how your district pays their liabilities as some district are on a monthly schedule, some on a quarterly schedule and some liabilities can be paid annually. Retirement & Health Insurance – varies by district.

If you can't find the answer call the agency and they will help you. Here are some general guidelines:

IRS
http://www.irs.gov/
The IRS deposit schedules are semiweekly, monthly, and quarterly (if the amount per quarter is less than $2,500.00) To determine what schedule you use follow the information in Publication 15 pages 24-26. Most districts are monthly or quarterly. ***(Be sure to fill out your quarterly 941 report and send in)***

Montana Withholding
https://revenue.mt.gov/home/businesses/wage_withholding.aspx
The State of Montana has 3 schedules Accelerated, Monthly, and Annual. To determine what schedule you use follow the information in the Montana Employer's Tax Guide for Income withholding page 5. ***(Be sure to use the M-1 coupon with all but the Annual and then you need M-3. You will fill out the M-3 at the end of the calendar year and send W-2's & 1099's)***

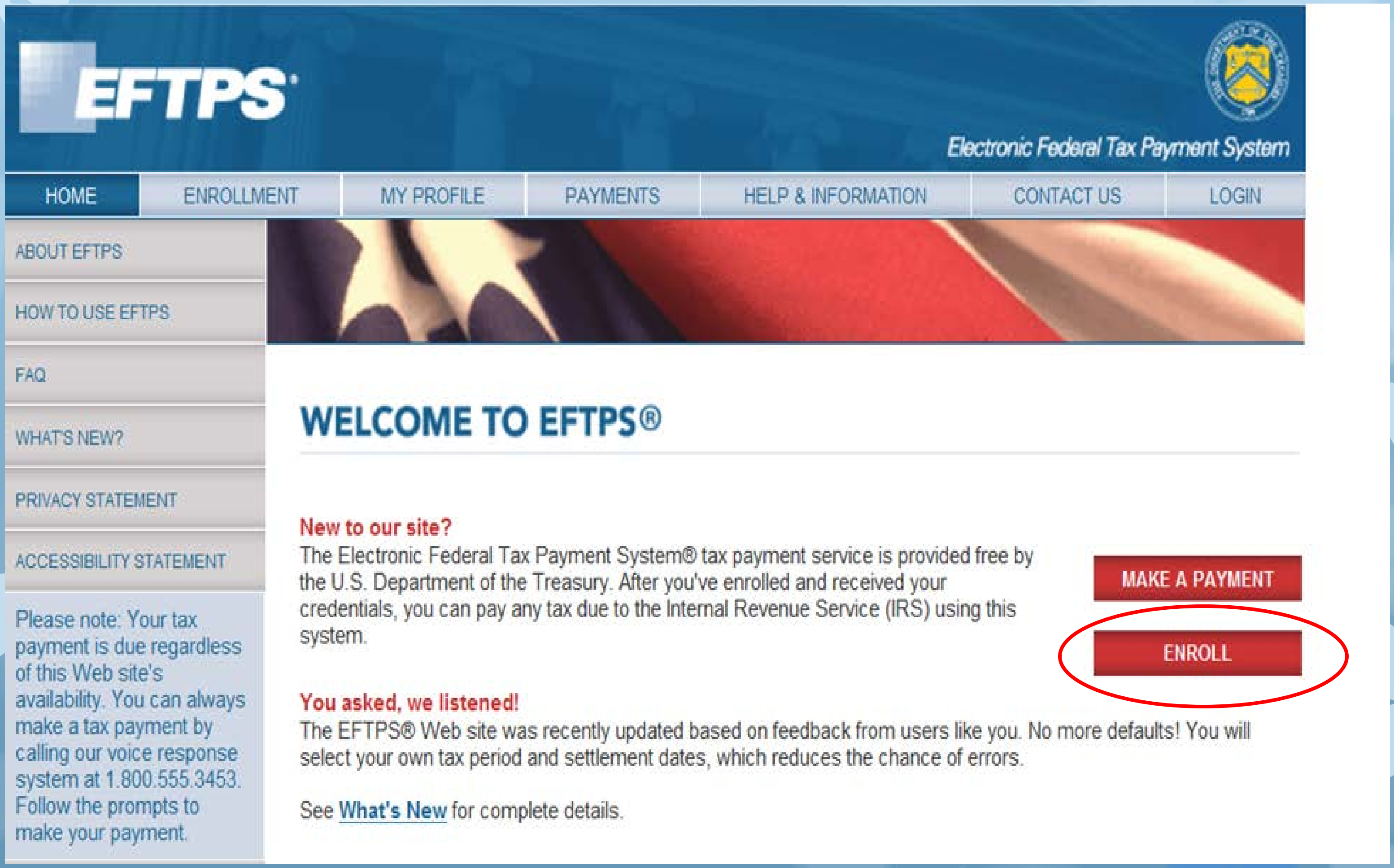
Montana Unemployment Contributions
http://uid.dli.mt.gov/
These payments are usually made Quarterly and for governmental entities they send you a notice of rates in May. ***(Be sure to use the UI-5 reporting form)***

Workman's Comp – Montana State Fund
https://www.montanastatefund.com
Workman's Comp it usually due annually and can be paid in a couple of ways. You can either pay in 3 installment payments or in a lump sum. You will need to complete a payroll report and submit to them prior to getting your payment amount.

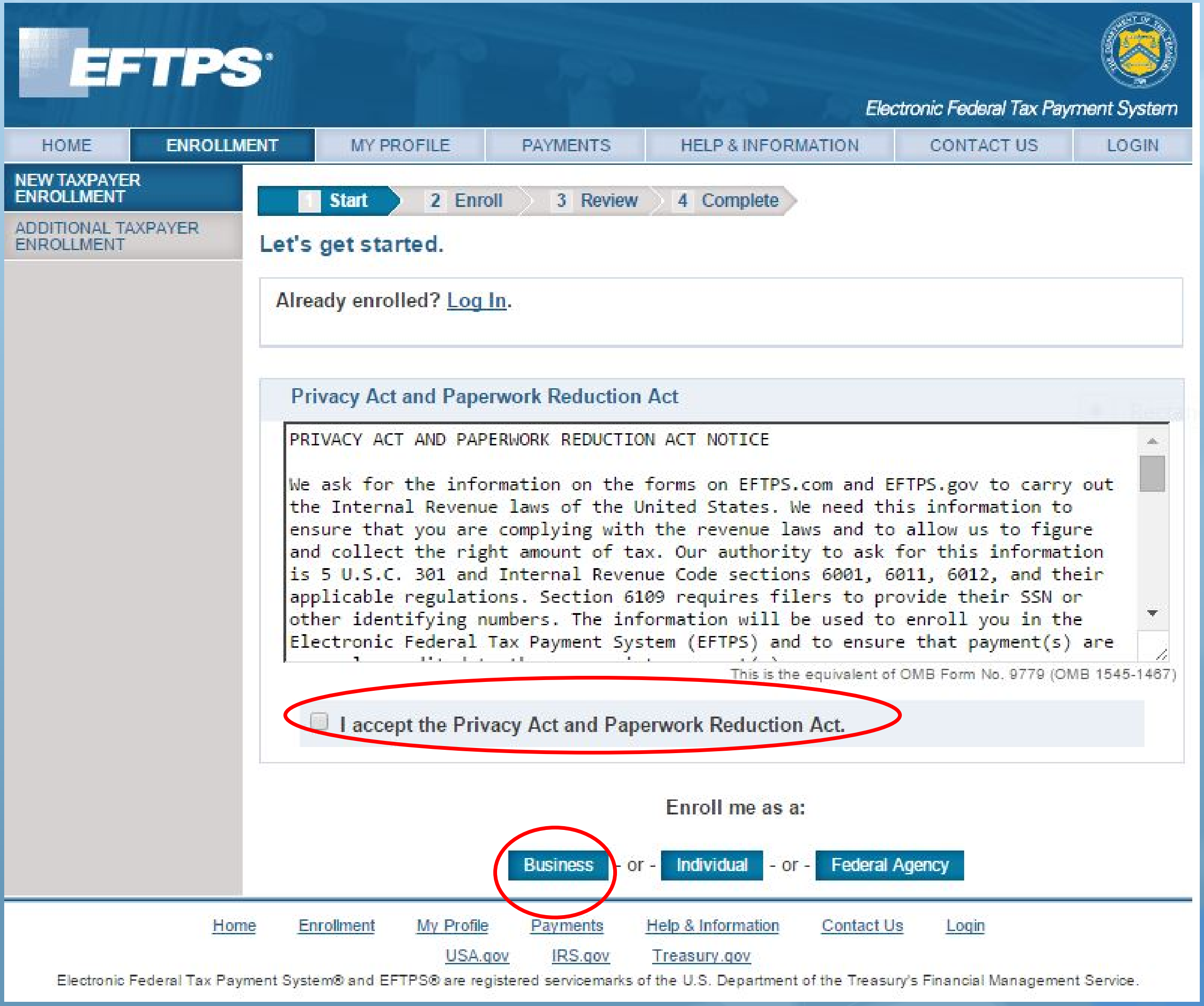
Note: QuickBooks Liabilities need to be set for the frequency selected. Meaning that if a 941 is monthly, it needs to be set to monthly before the liability will show up on a monthly basis.

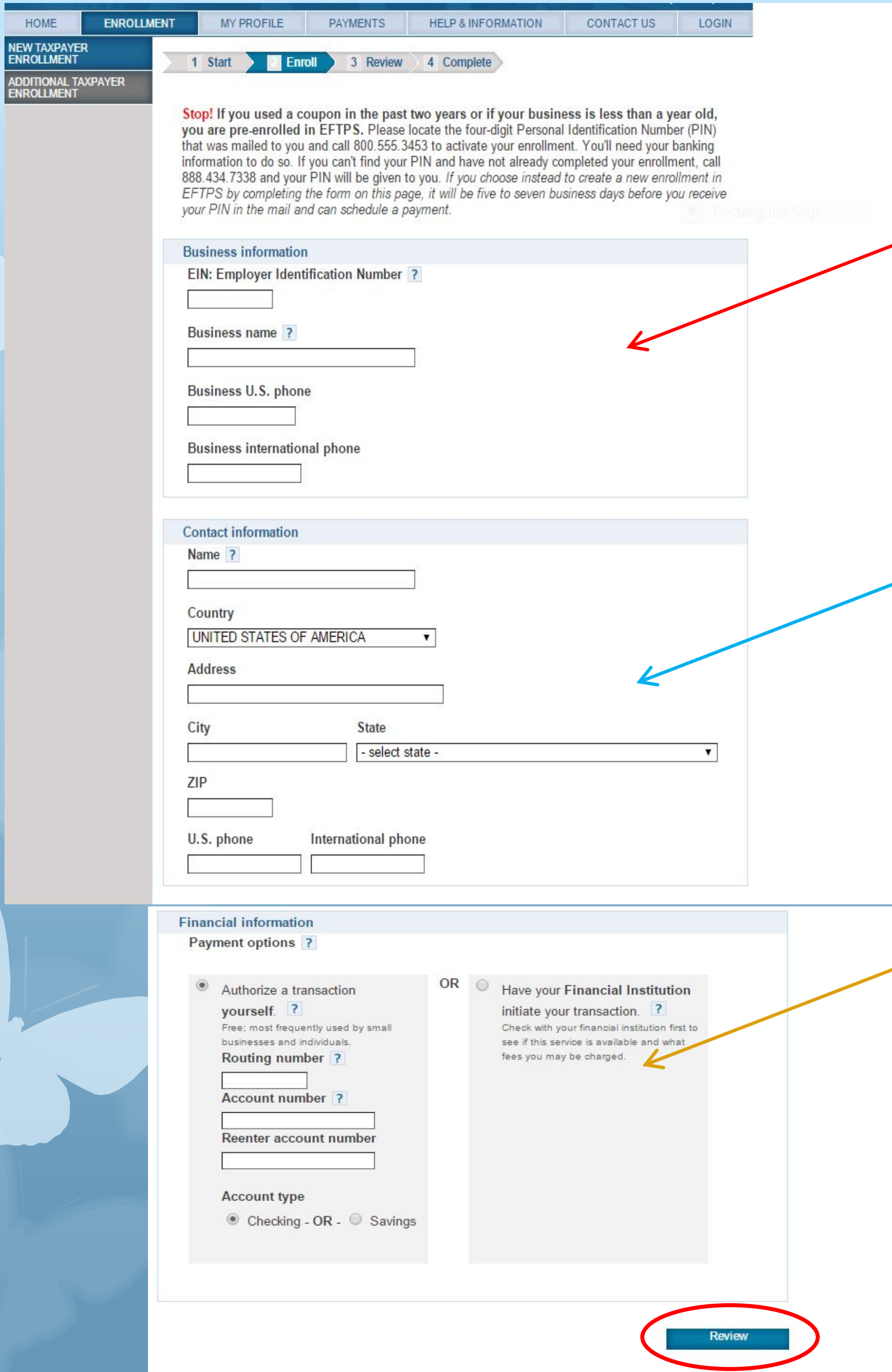
IRS Payments & Reporting

First you will need to make sure your district has completed the paperwork fro a user id and password for this site.
go to https://www.eftps.gov/eftps/ Click on the enroll button.



Here you will accept the privacy act and paperwork reduction act the click enroll as a business





HOME | ENROLLMENT | MY PROFILE | PAYMENTS | HELP & INFORMATION | CONTACT US | LOGIN

NEW TAXPAYER ENROLLMENT

ADDITIONAL TAXPAYER ENROLLMENT

1 Start 2 Enroll 3 Review 4 Complete

Stop! If you used a coupon in the past two years or if your business is less than a year old, you are pre-enrolled in EFTPS. Please locate the four-digit Personal Identification Number (PIN) that was mailed to you and call 800.555.3453 to activate your enrollment. You'll need your banking information to do so. If you can't find your PIN and have not already completed your enrollment, call 888.434.7338 and your PIN will be given to you. *If you choose instead to create a new enrollment in EFTPS by completing the form on this page, it will be five to seven business days before you receive your PIN in the mail and can schedule a payment.*

Business information

EIN: Employer Identification Number ?

Business name ?

Business U.S. phone

Business international phone

Contact information

Name ?

Country

UNITED STATES OF AMERICA

Address

City

State

- select state -

ZIP

U.S. phone

International phone

Financial information

Payment options ?

Authorize a transaction **yourself.** ?

Free; most frequently used by small businesses and individuals.

Routing number ?

Account number ?

Reenter account number

Account type

Checking - OR - Savings

OR

Have your **Financial Institution** initiate your transaction. ?

Check with your financial institution first to see if this service is available and what fees you may be charged.

Review

Here you will enter the information asked for such as you EIN number, Business name, phone number

contact information

and payment information.

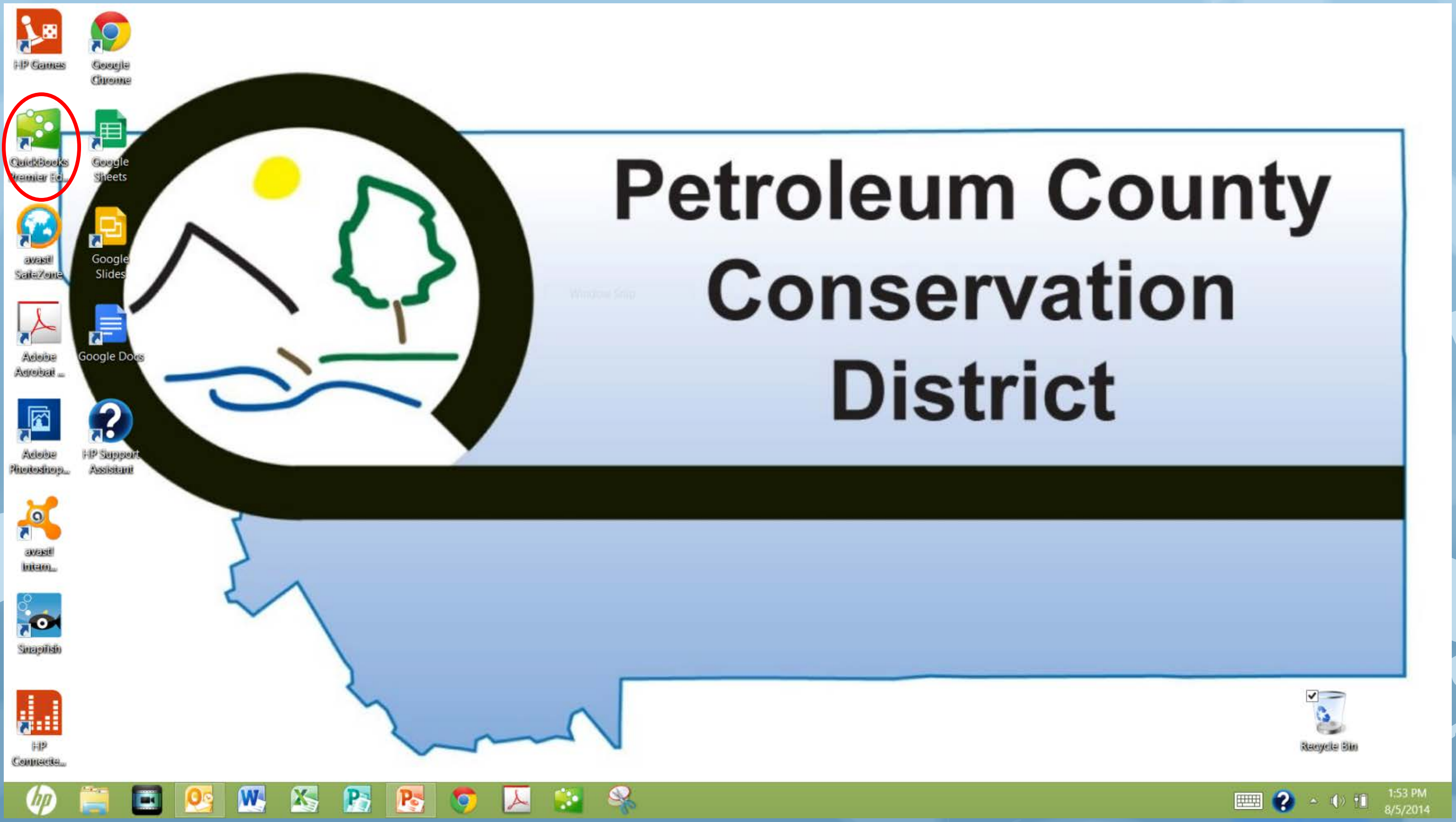
Then click on the review button. Once you have reviewed, once reviewed follow the steps to complete the enrollment.

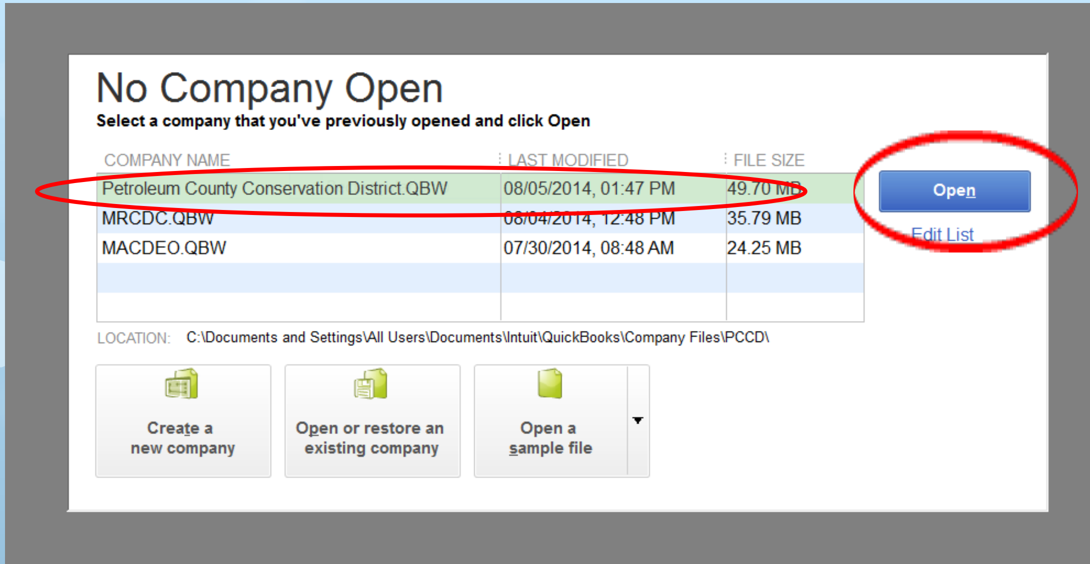
Monthly or Quarterly

IRS Payments & Reporting

Using QuickBooks

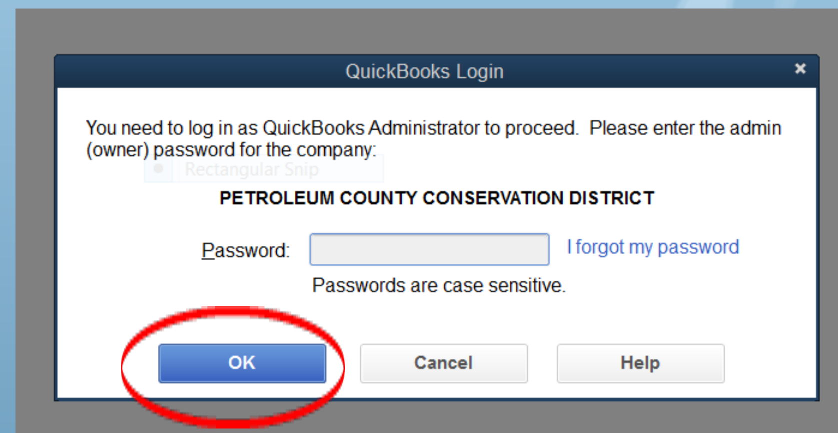
First you need to select and open QuickBooks



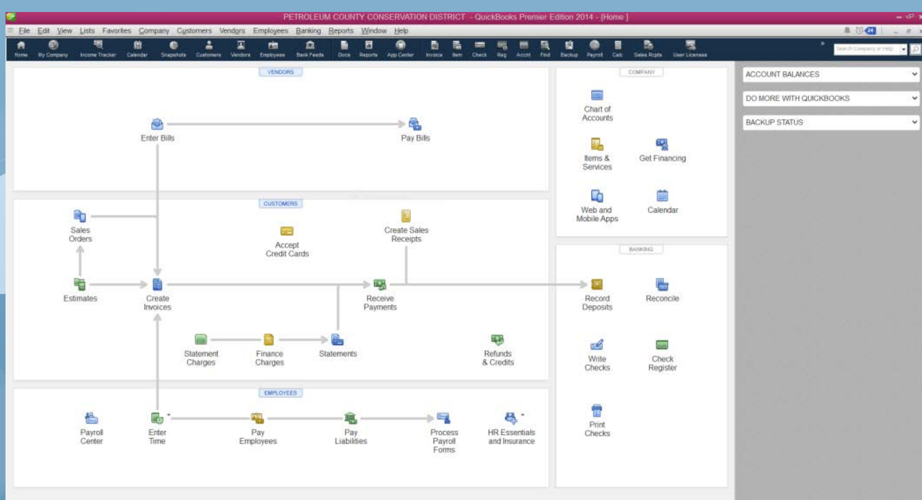


Next select the company and click on OPEN.

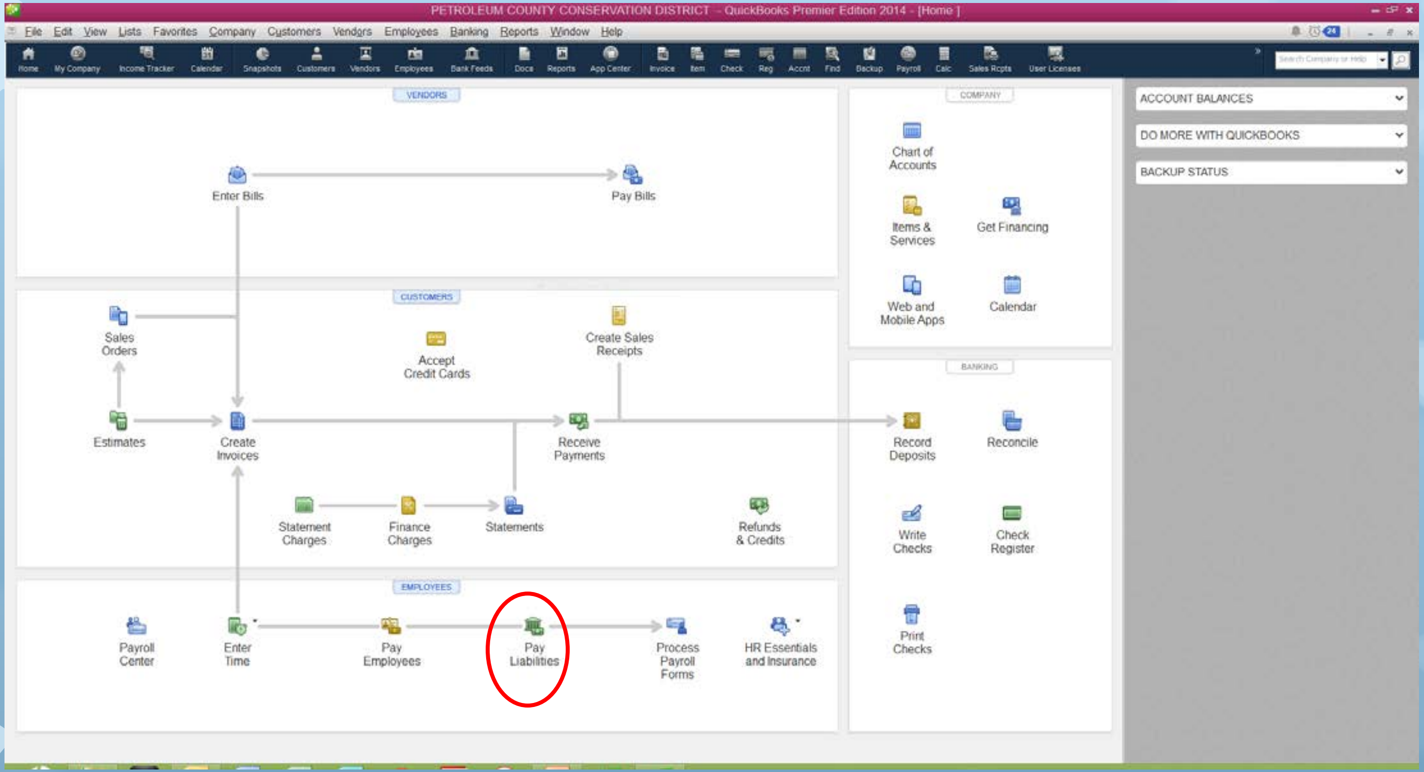
Enter your company password and click OK, this will take you to your home screen



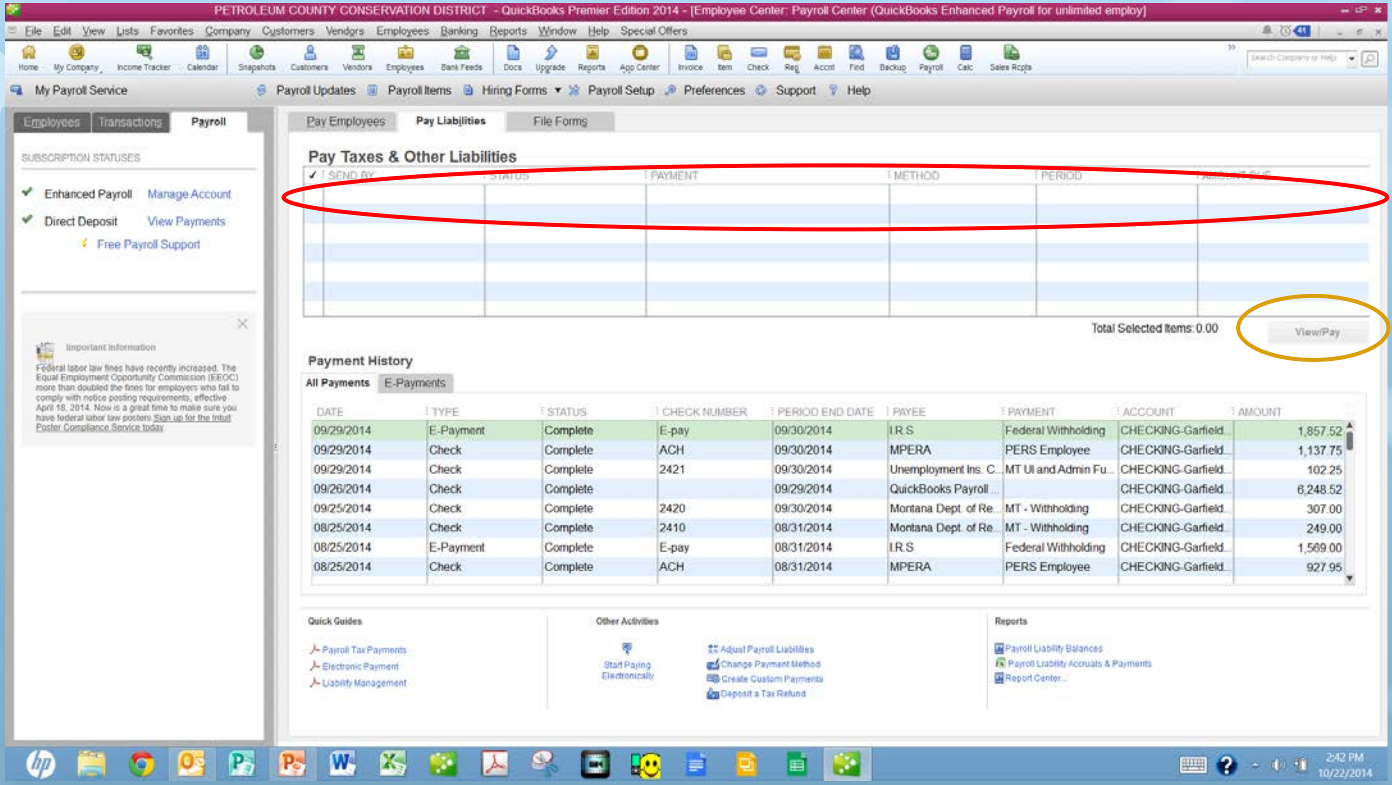
Home screen

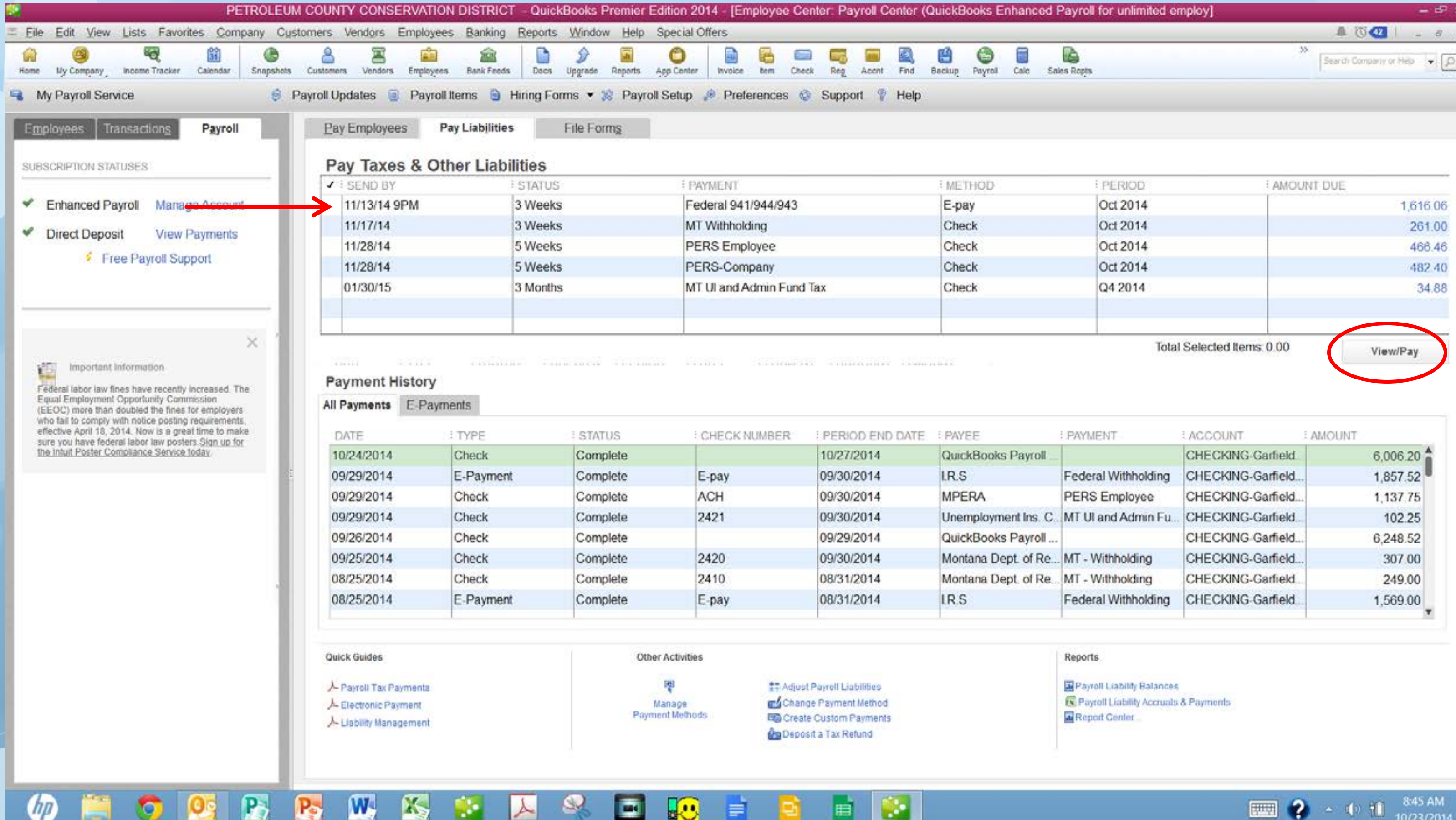


Next select the Pay Liabilities Icon



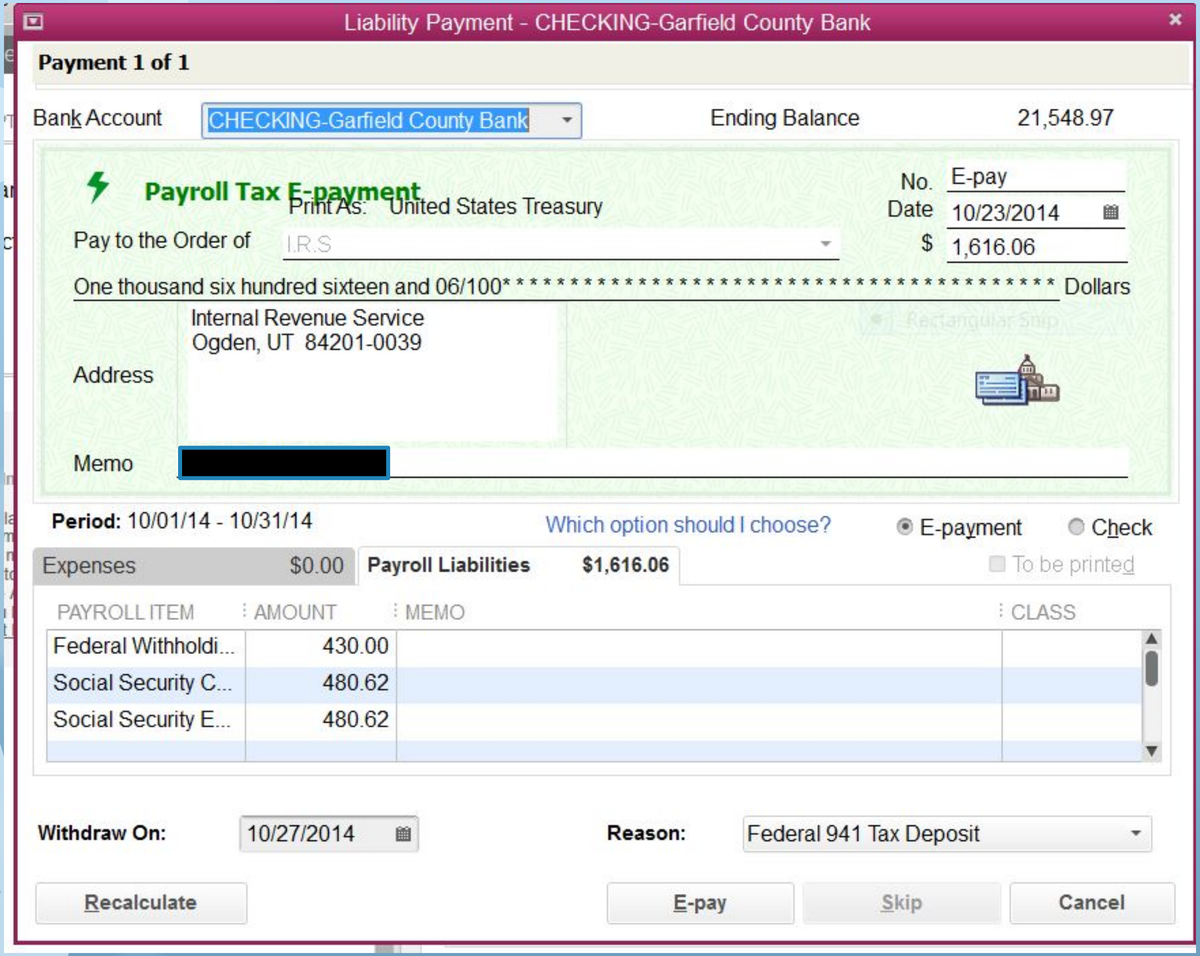
You will need to select the tax or liability you are wanting to pay and then click the View/ Pay button.





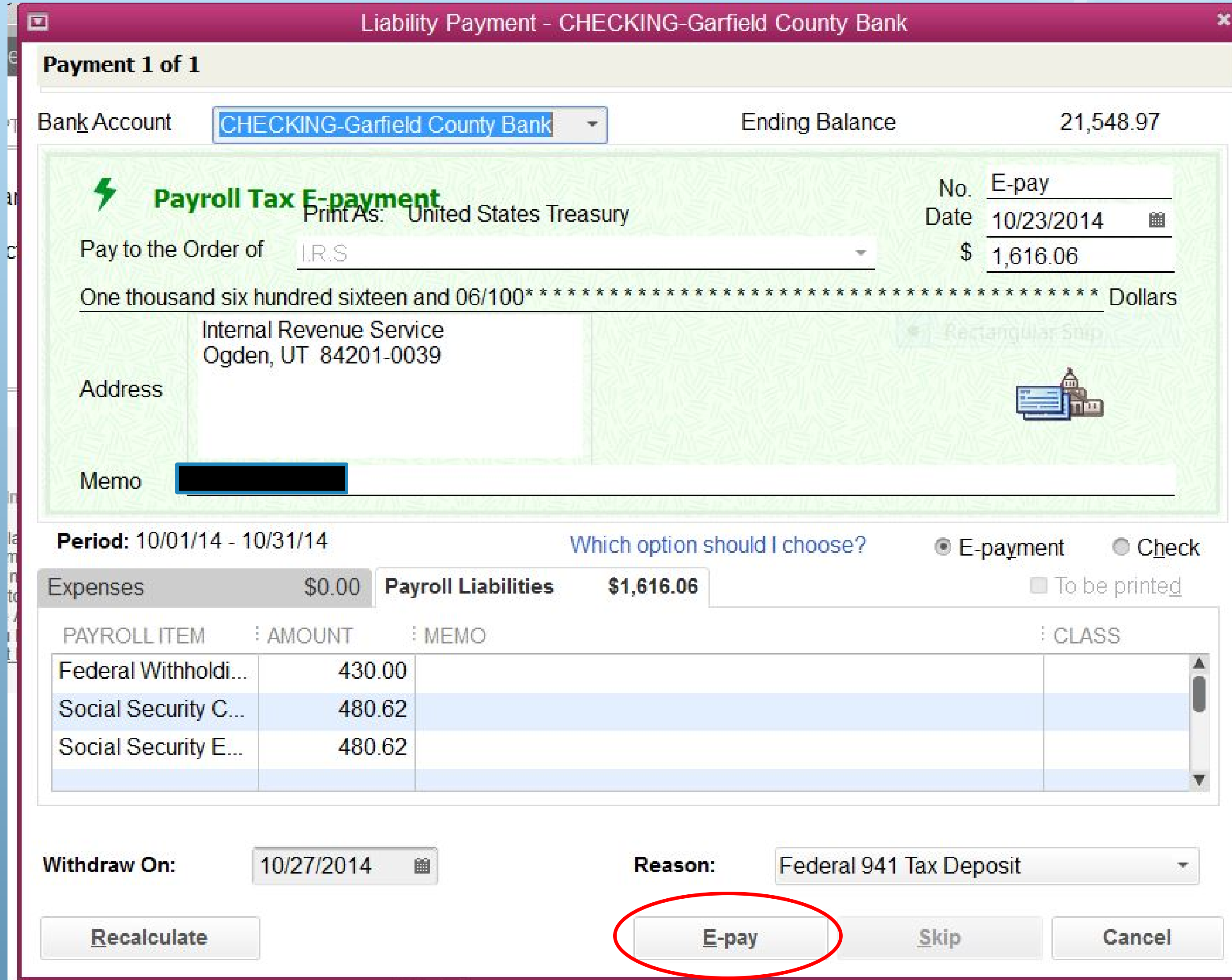
First select the liability payment and then view/pay which should send you to liability payment screen.

Liability Payment Screen



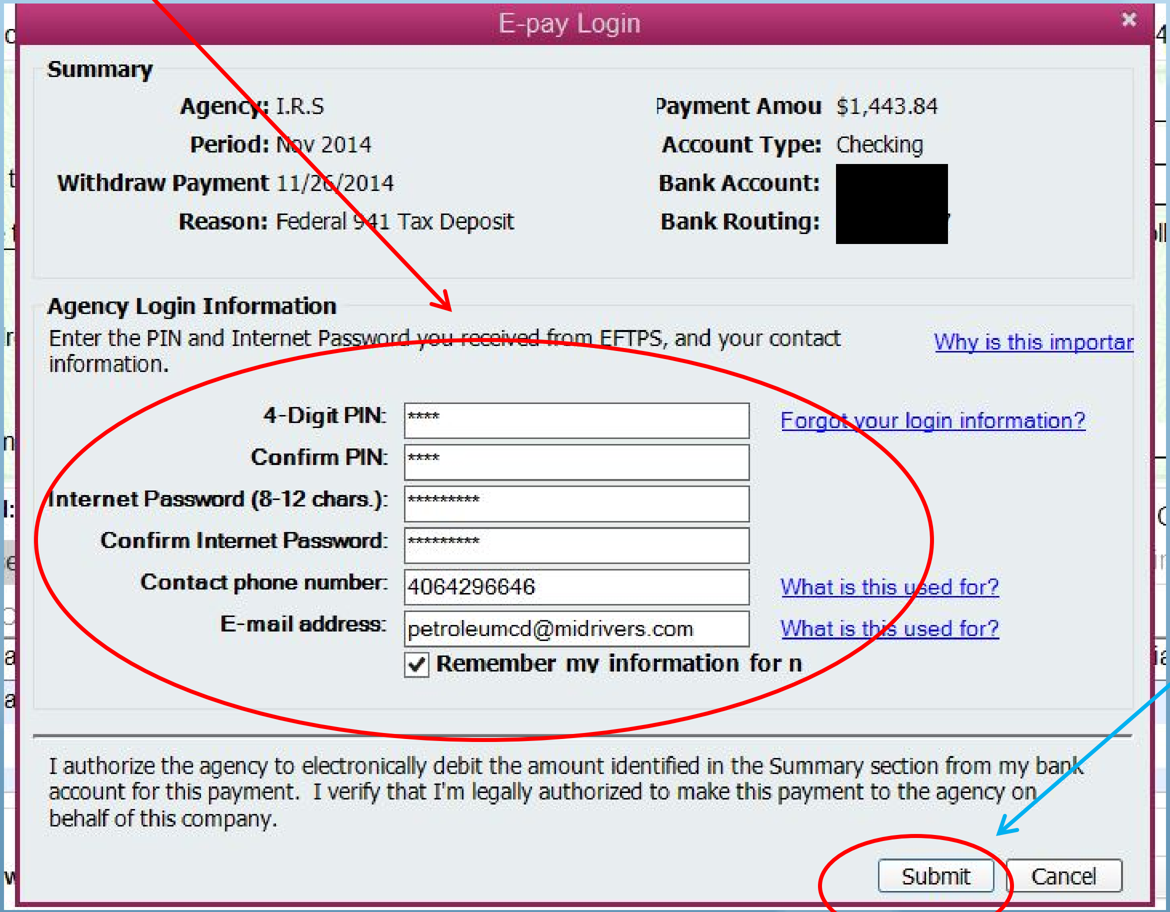
Make sure the bank account, the date and amounts are correct. Enter a memo and class then you can either pay through QuickBooks or through the EFTPS website. The next few screens will walk you though paying through both.

Paying through QuickBooks (version 2014 or newer)



Click on the E-Pay button

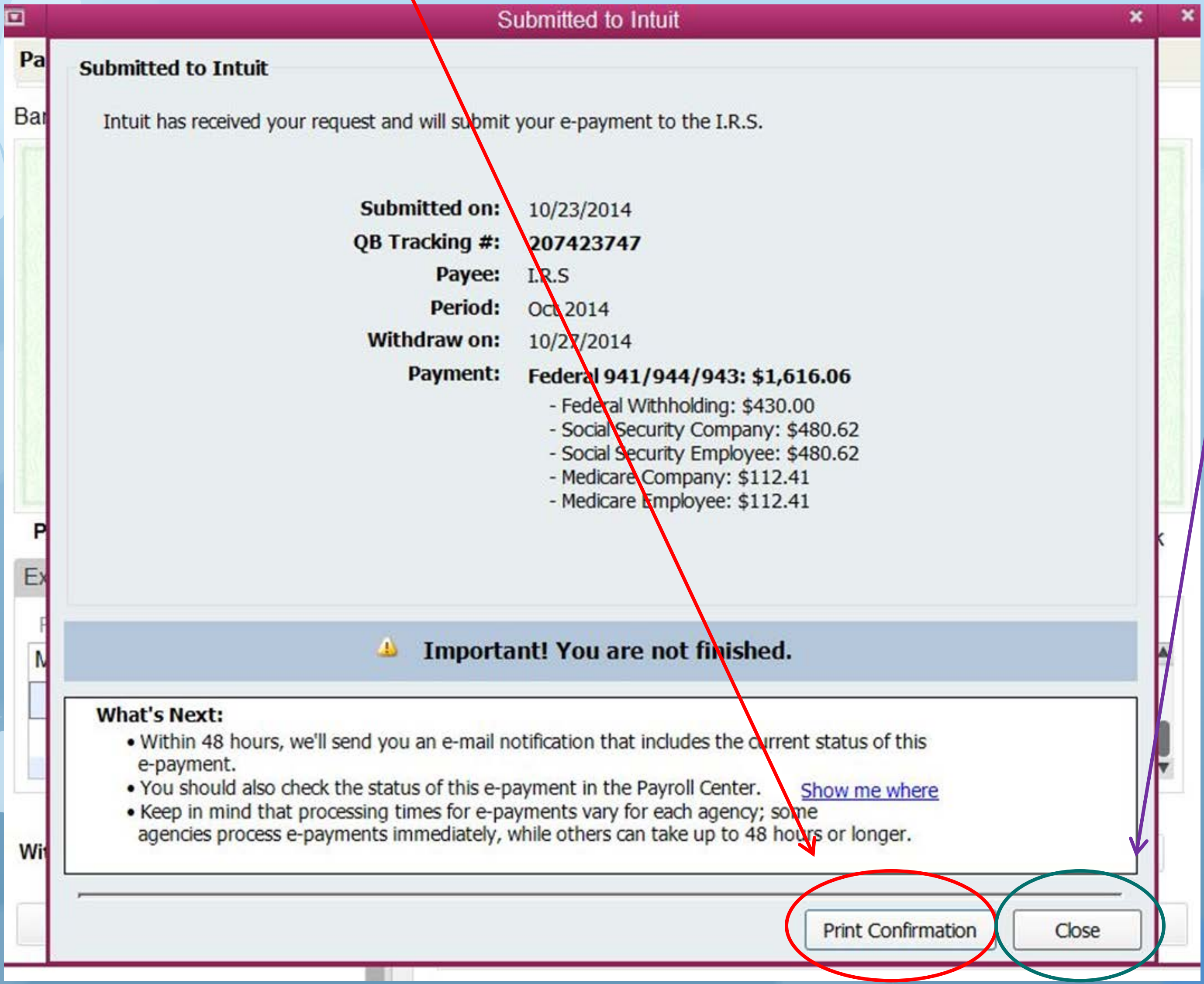
The information that you received from the EFTPS website will need to be entered here.



Then click submit

QuickBooks will process your request and move you to the next screen.

Print your confirmation and file with your records then click close



QuickBooks E-pay Confirmation

Company Name: PETROLEUM COUNTY CONSERVATION DISTRICT
EIN: [redacted]
Submitted on: 11/24/2014
QB Tracking #: **213284637**
Payee: I.R.S
Period: Nov 2014
Withdraw on: 11/26/2014
Payment: **Federal 941/944/943: $1,443.84**

- Federal Withholding: $419.00
- Social Security Company: $415.29
- Social Security Employee: $415.29
- Medicare Company: $97.13
- Medicare Employee: $97.13
- Medicare Employee Addl Tax: $0.00

Your confirmation should look like this

Payroll Liabilities Payment Summary

11/24/2014 8:24 AM

Summary: 1 e-payment submitted ($1,443.84)

Payment	Payee	Period	Amount	Method	Status	Withdraw On	Check/QB Trac...
Federal 941/944/943	I.R.S	Nov 2014	$1,443.84	e-pay	Submitte...	11/26/14	213284637
Total			**$1,443.84**				

Within 48 hours, we'll send you an e-mail notification that includes the current status of the e-payment(s) that you submitted.

You should also check the status of the e-payment(s) in the Payroll Center.

Processing times vary for each agency; some agencies process e-payments immediately, while others can take 48 hours or longer.

Then print the payroll liabilities payment summary for your records

Petroleumcd

From: quickbooks_payroll_service@intuit.com
Sent: Monday, November 24, 2014 8:23 AM
To: petroleumcd@midrivers.com
Subject: Accepted Tax Payment: INTUIT SERVICE NOTICE

RE: QuickBooks Tracking Number: 213284637

Dear PETROLEUM COUNTY CONSERVATION DISTRICT:

Your IRS Payment, for EIN *****9546 has been processed successfully by the IRS agency. For your reference, the Agency Acknowledgement Number for this payment, if one is provided by the agency, is: 225473020440322.

You can also see this successful e-payment in your E-payment History. From the Payroll Center, click the Related Payment Activities drop-down arrow, and then click View E-payment History.

Thank you for using Intuit QuickBooks Payroll to process your payroll tax payments.

Regards,
The Intuit QuickBooks Payroll Service Team http://payroll.com/support/enhanced

This notification is being sent to inform you of a critical matter. This notification is not intended to supplement, modify, or extend the Intuit software license agreement between you and Intuit for any Intuit product or service. Please note that if you have chosen not to receive marketing messages from Intuit, that choice applies only to promotional materials. You will continue to receive critical notifications that could affect your service.

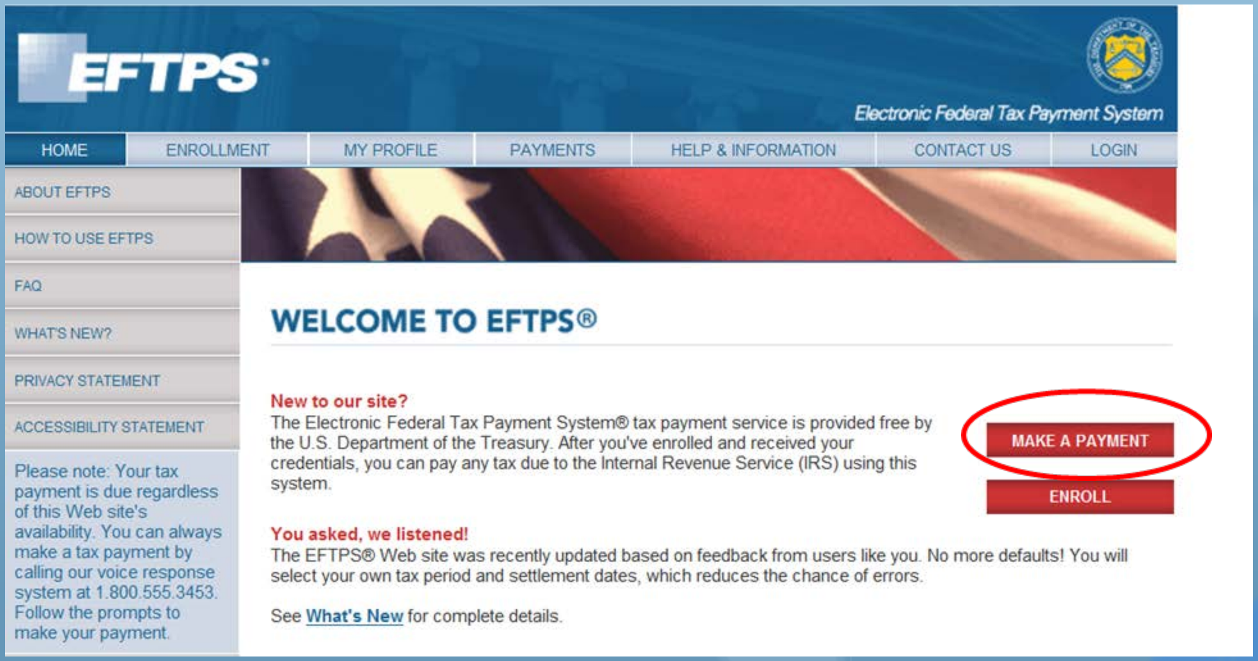
Please do not reply to this email. This notification service is not designed to accept or respond to email inquiries.

Finally print the email from the QuickBooks Payroll service and file with the other documents for your records.

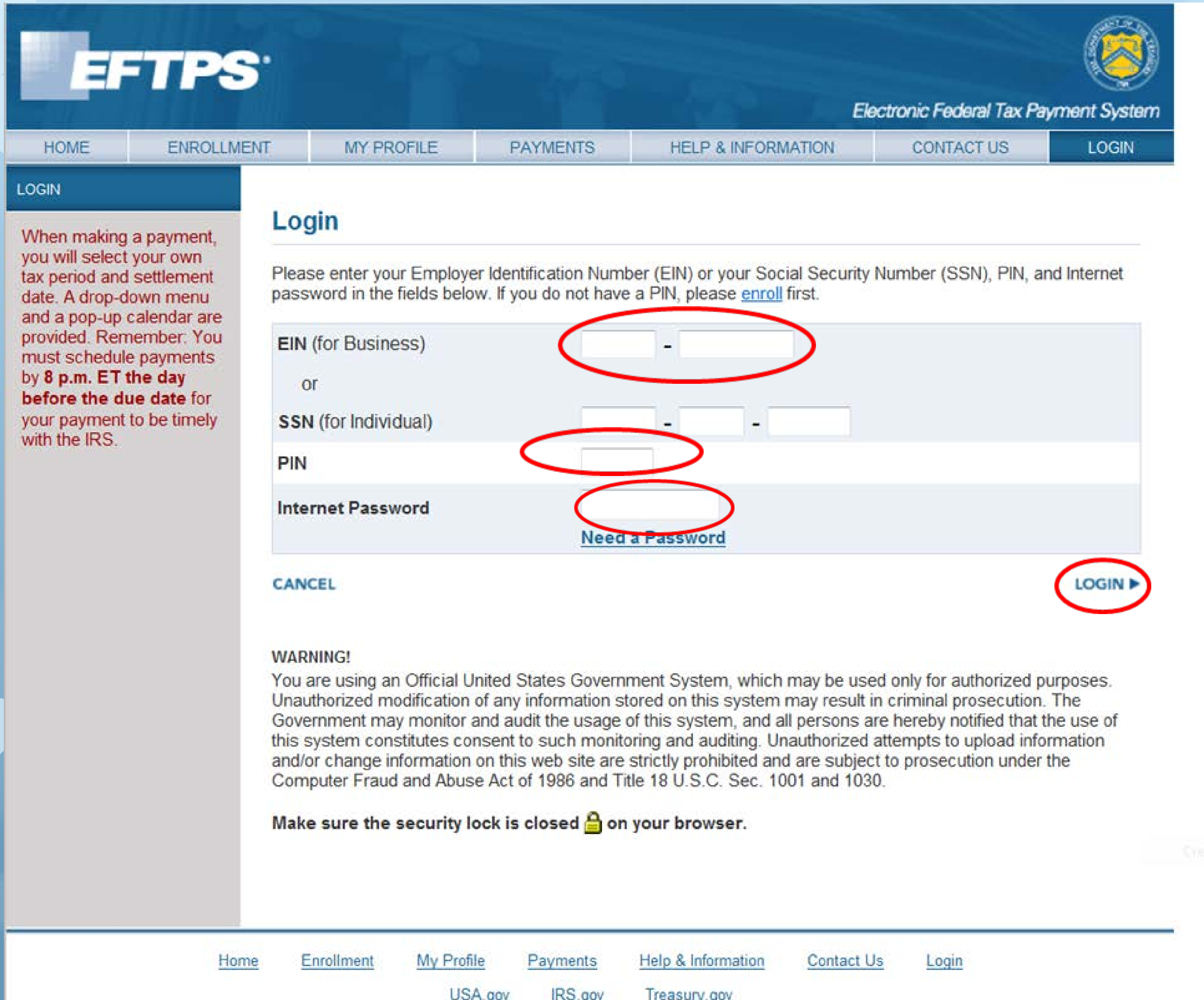
Paying through the EFTPS Website

If you have a payroll service through a pre 2014 version of QuickBooks you can use the software to give you the amount that you owe and the breakdown just like above but then you would report it through the website. If you do your payroll by hand you will need your tracking sheet and if you have an outside source you will need to know the amount from them to submit through the website.

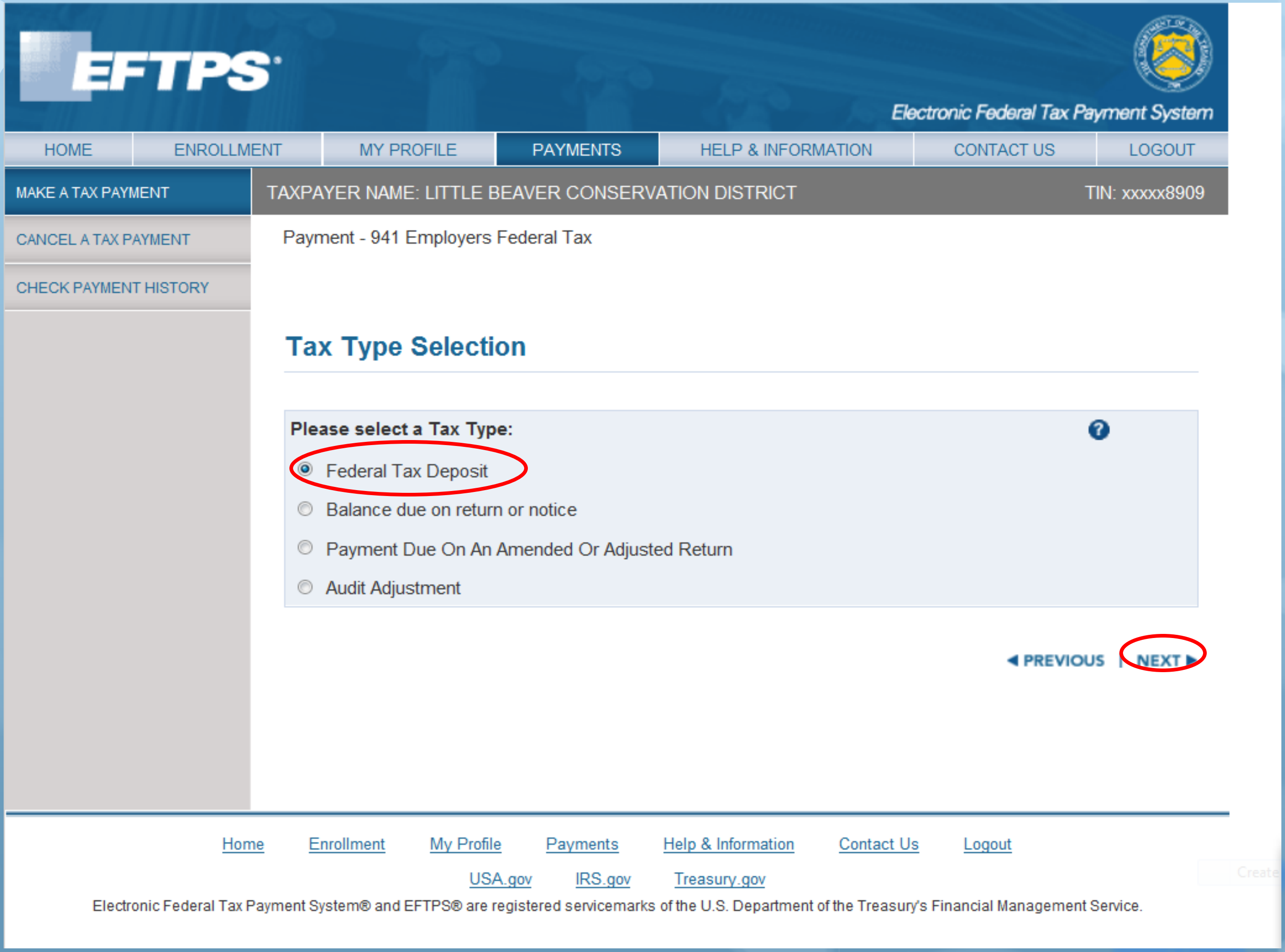
After you have received your pin and password then click on the make a payment button.



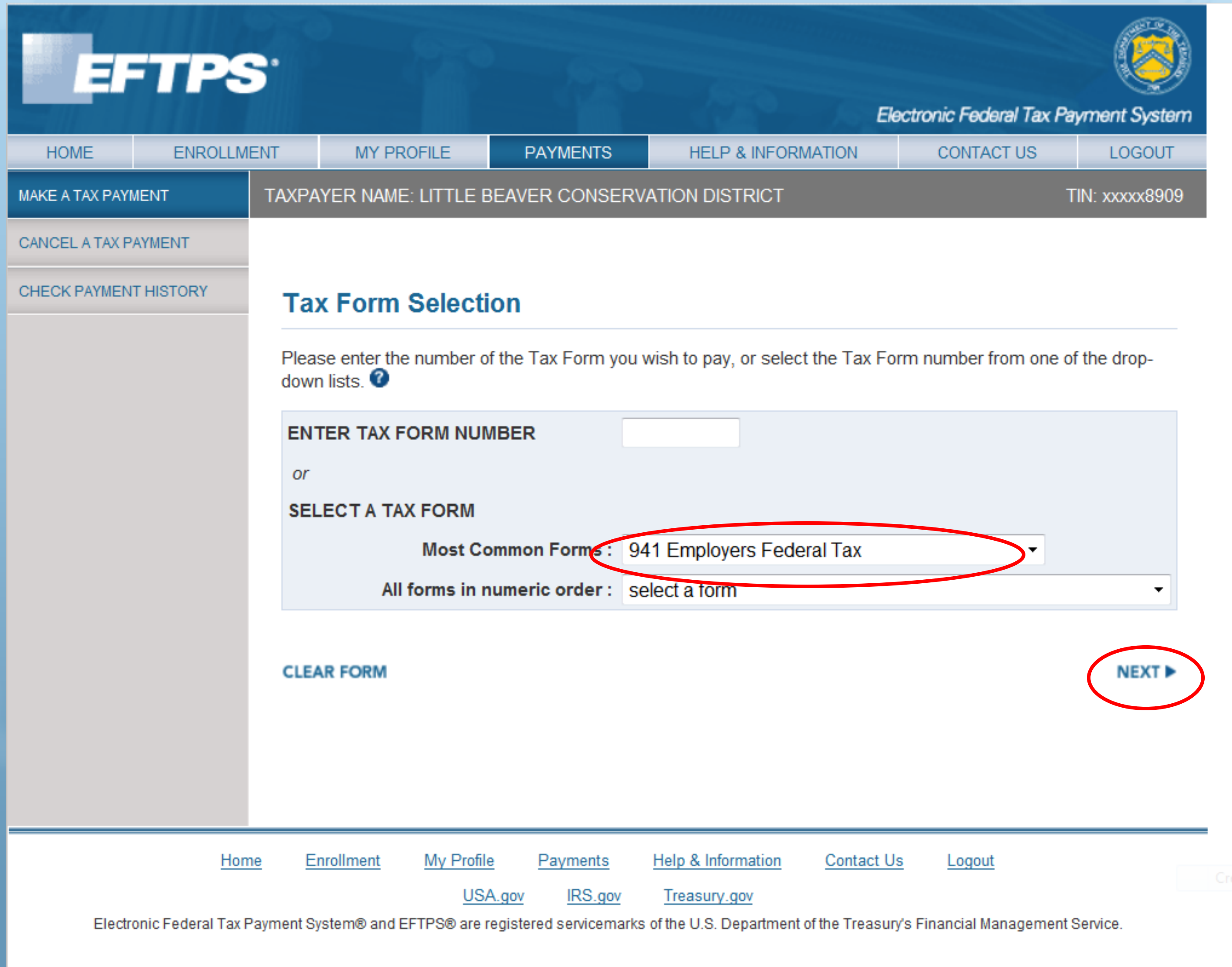
Enter your information on this screen and click on the login in button.



Enter the tax type which will usually be Federal tax Deposit Then click next.



Enter the Tax form type which will usually be the 941 Employers Federal Tax and click next.

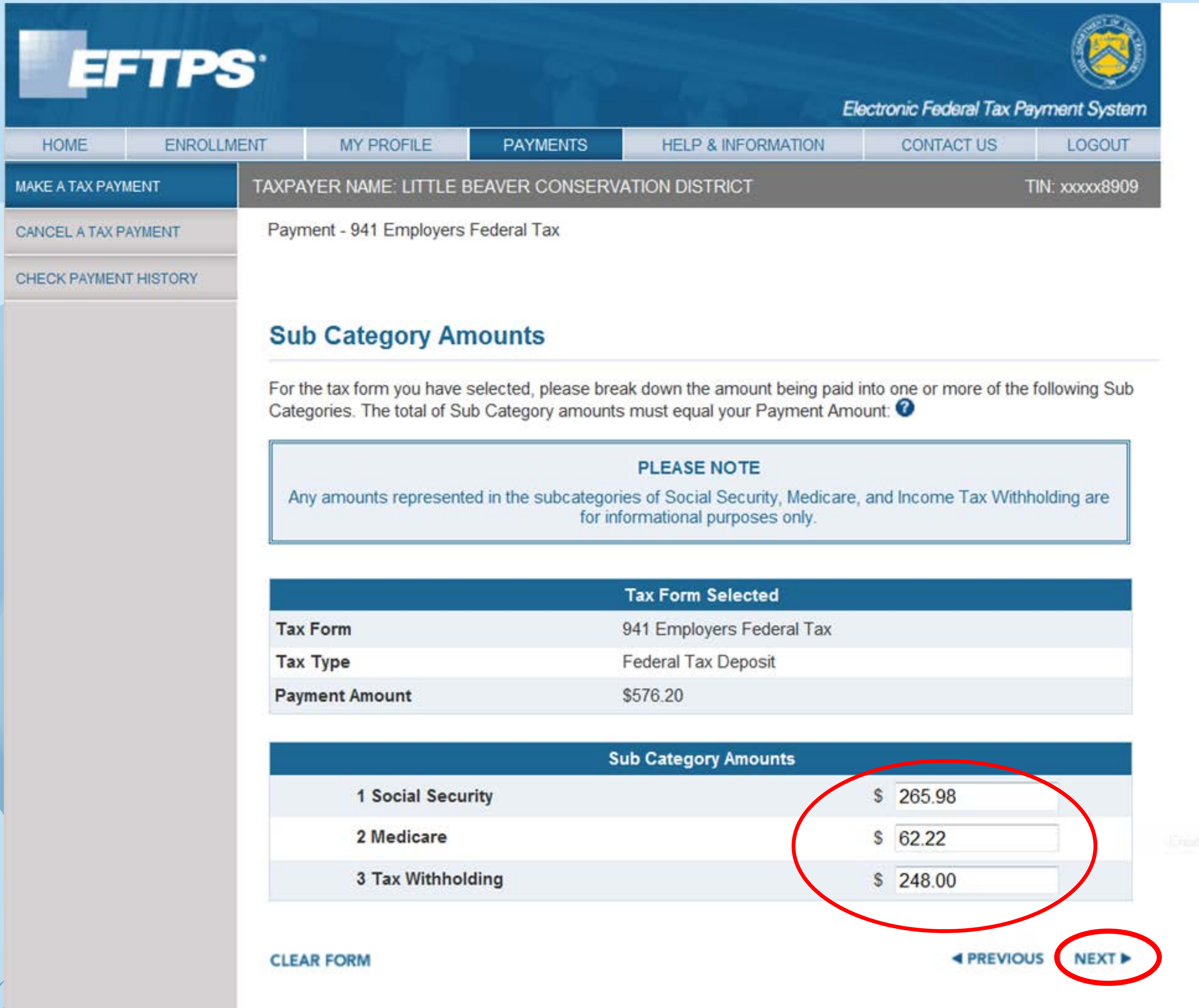


Here you will enter the information this is gathered from either QuickBooks or from the paystubs.

You will need

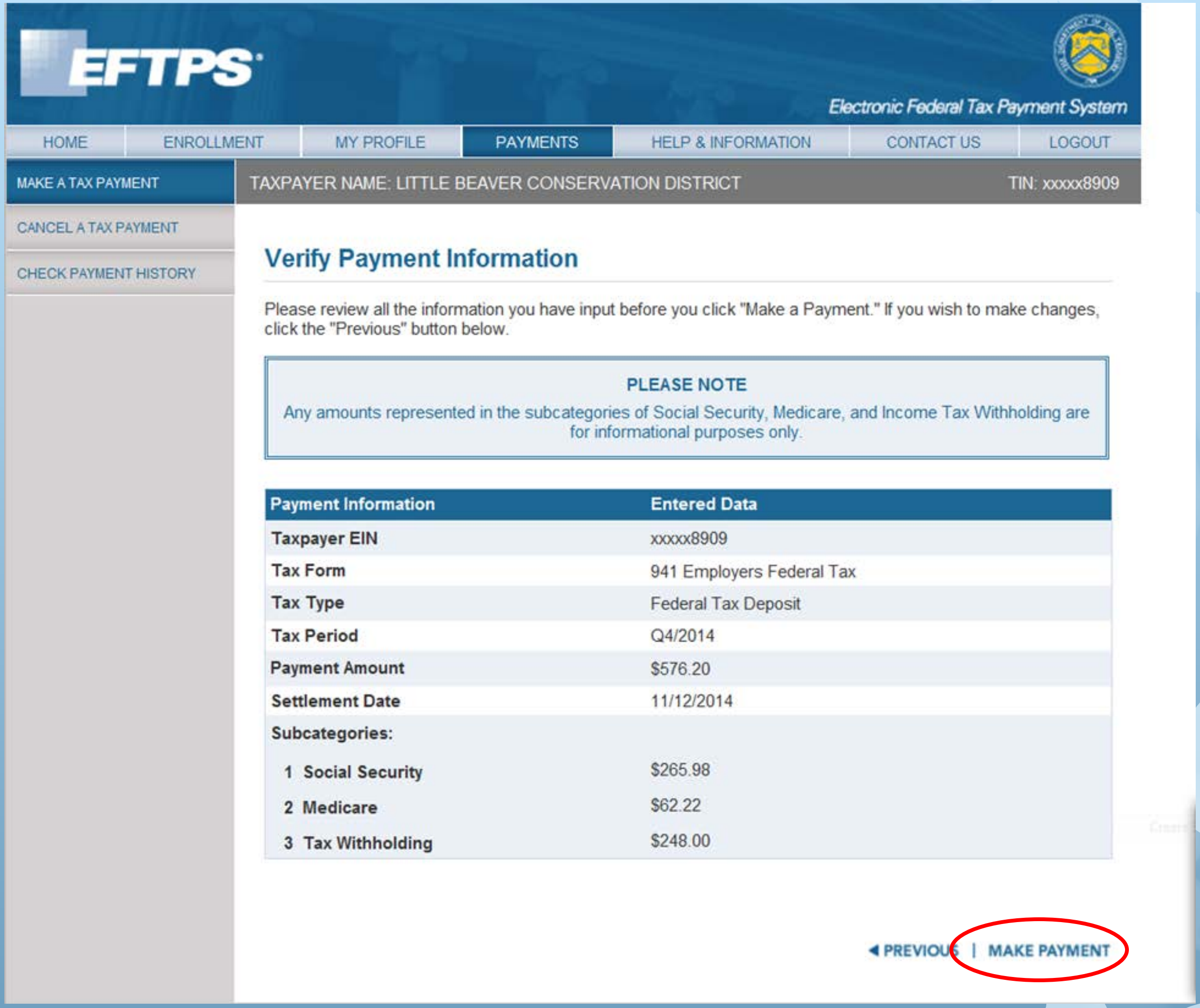
- overall payment
- Tax payment quarter
- Tax payment year
- Settlement date (now remember that if you put the settlement date at least 48 hours out you can change it if there is a mistake)

Then click next

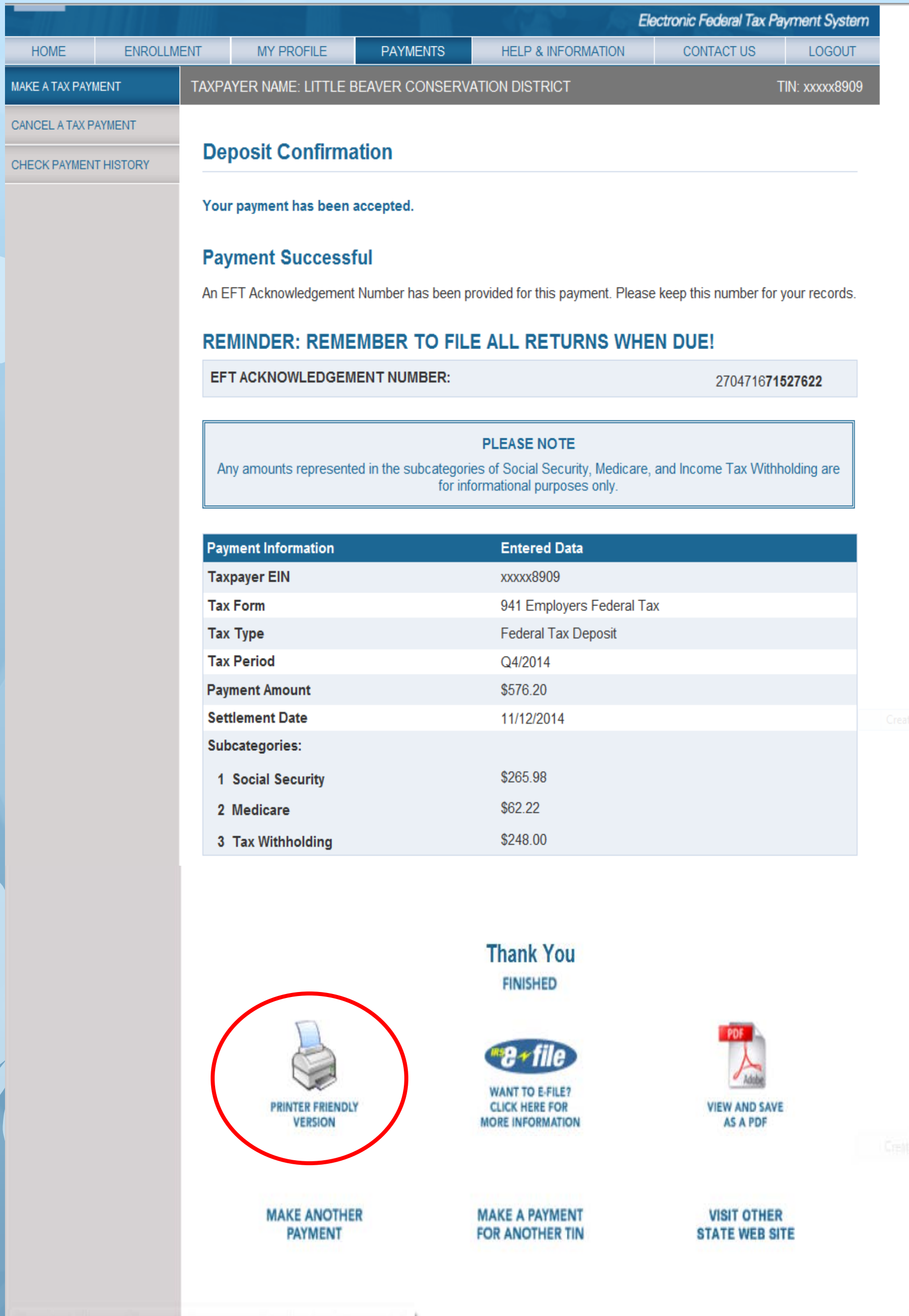


On this screen you will enter the breakdown of the overall payment and then click the next button.

Now you will verify the information that you entered and if everything is correct you will click the Make Payment button.



Click the previous button if you need to make corrections to the information.



Electronic Federal Tax Payment System

HOME | ENROLLMENT | MY PROFILE | PAYMENTS | HELP & INFORMATION | CONTACT US | LOGOUT

MAKE A TAX PAYMENT

CANCEL A TAX PAYMENT

CHECK PAYMENT HISTORY

TAXPAYER NAME: LITTLE BEAVER CONSERVATION DISTRICT TIN: xxxxx8909

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER: 27047167**1527622**

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx8909
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q4/2014
Payment Amount	$576.20
Settlement Date	11/12/2014
Subcategories:	
1 Social Security	$265.98
2 Medicare	$62.22
3 Tax Withholding	$248.00

Thank You

FINISHED

PRINTER FRIENDLY VERSION

WANT TO E-FILE? CLICK HERE FOR MORE INFORMATION

VIEW AND SAVE AS A PDF

MAKE ANOTHER PAYMENT

MAKE A PAYMENT FOR ANOTHER TIN

VISIT OTHER STATE WEB SITE

Here is your payment confirmation information. Please print this for your records.

Also please be reminded that you will still need to file your reports every quarter even if you pay this monthly.

Here is what your confirmation page should look like once printed

TAXPAYER NAME: LITTLE BEAVER CONSERVATION DISTRICT [redacted]

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270471671527622

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx[redacted]
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q4/2014
Payment Amount	$576.20
Settlement Date	11/12/2014
Subcategories:	
1 Social Security	$265.98
2 Medicare	$62.22
3 Tax Withholding	$248.00

Quarterly 941 Reports

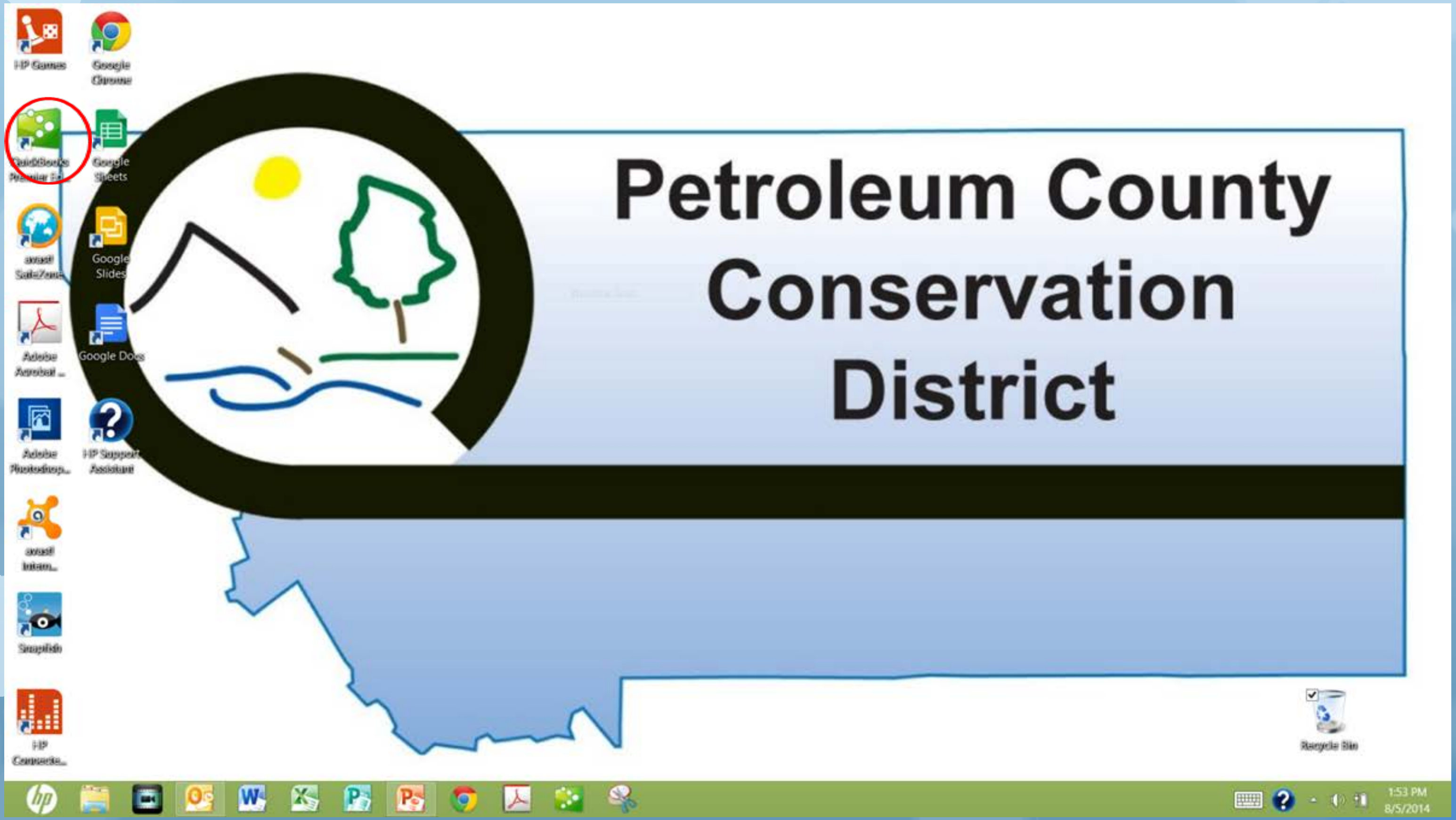
At the end of every quarter you will have to submit a 941 report to the IRS. These are due at the end of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the IRS by April 30th.

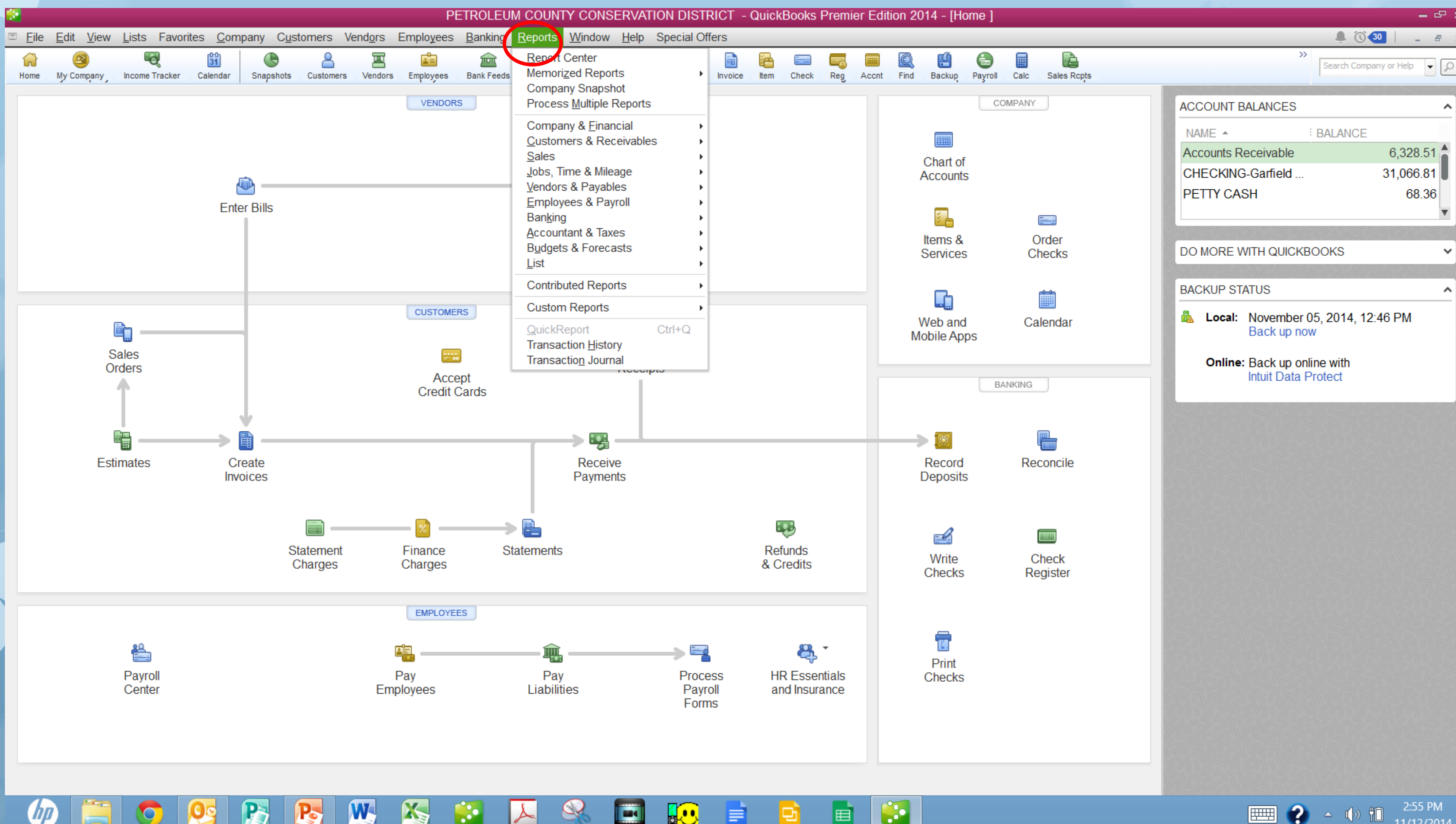
You can either fill these reports out by hand or for those of you who have a payroll service with QuickBooks the software will fill out for you.

If you fill these out by hand the IRS will send you the form you need to fill out close to the end of the quarter.

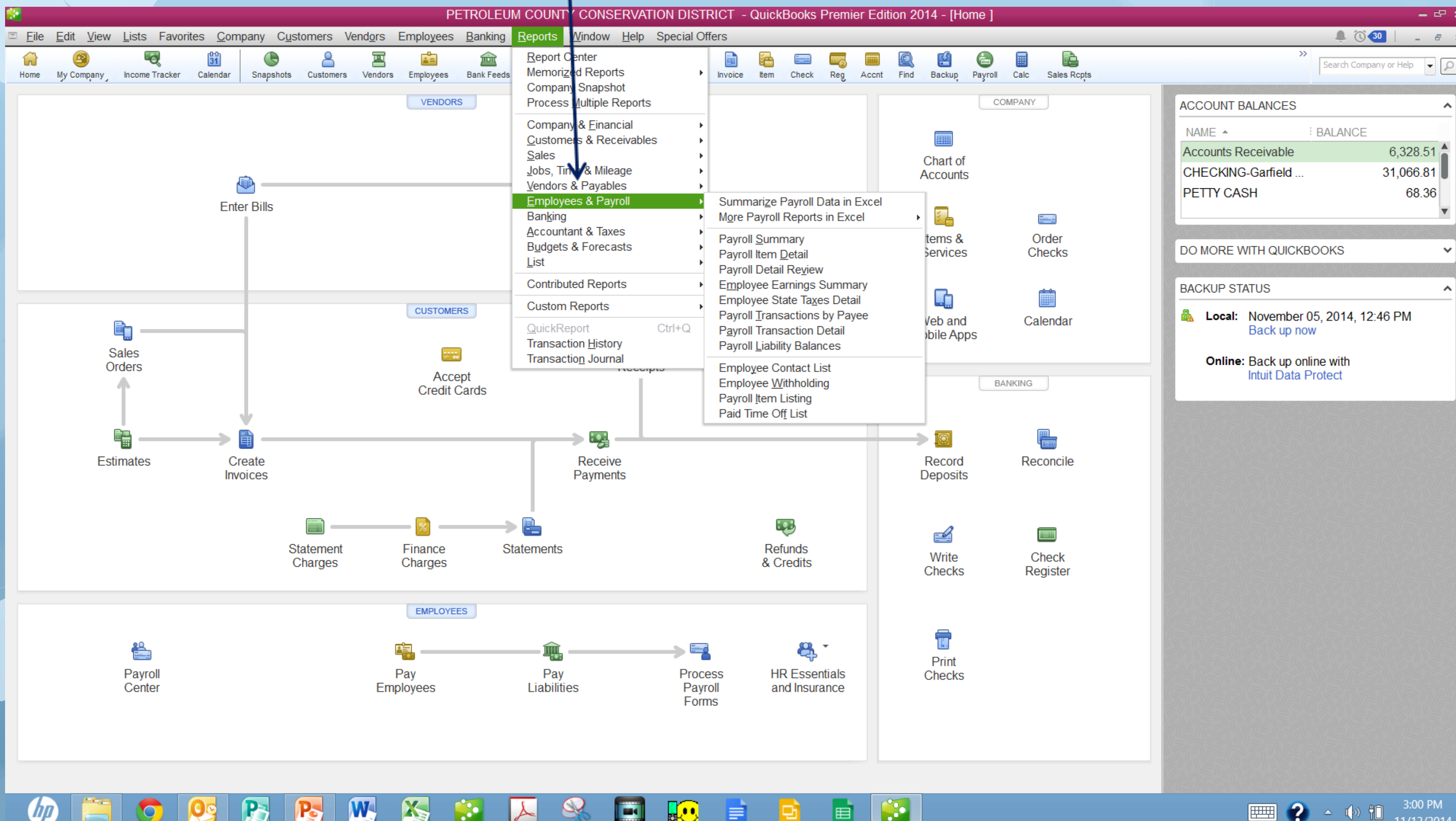
Just like before find the QuickBooks icon on your desktop and click on it.



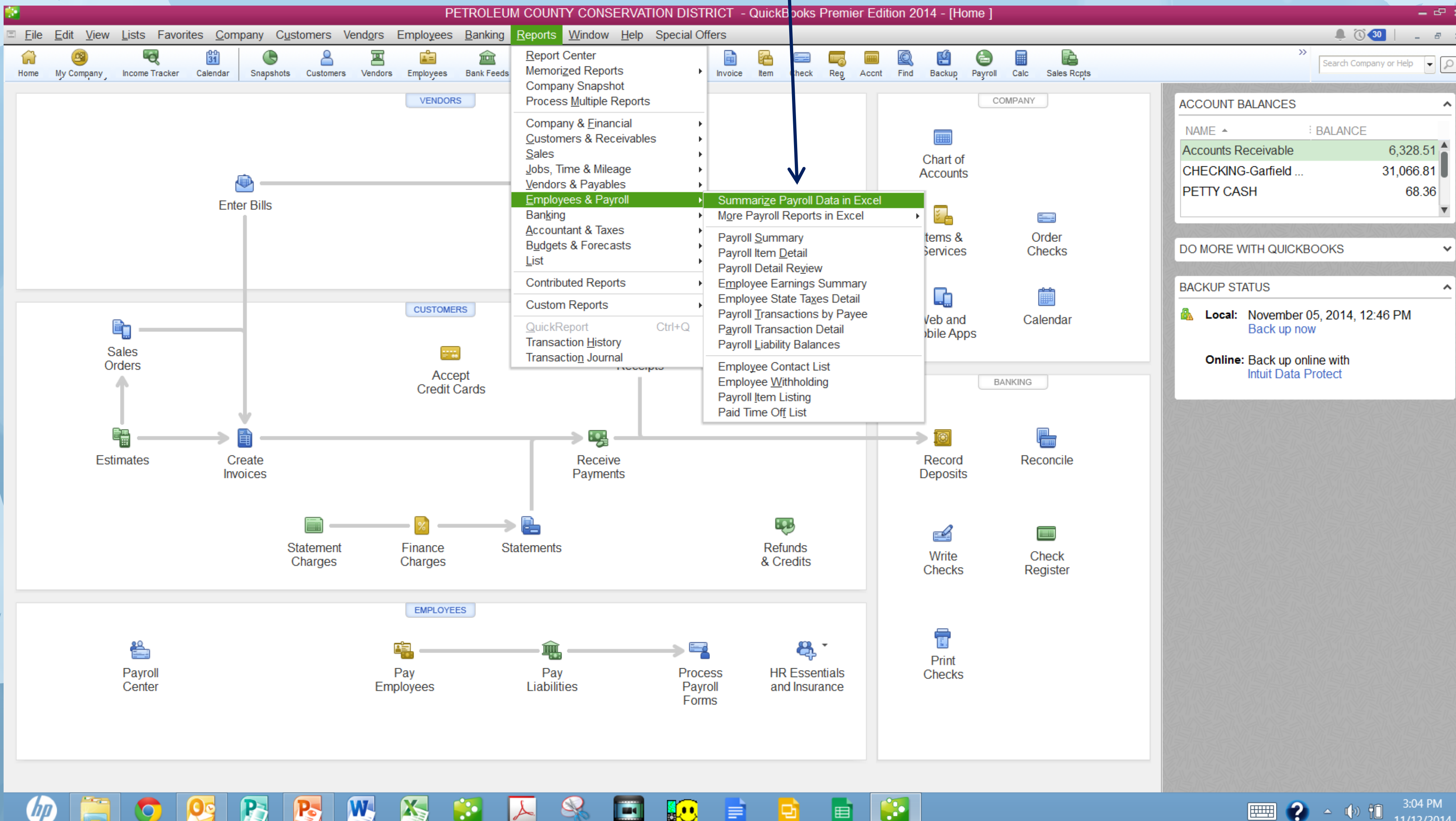
If you are filling out the 941 Report by hand run the following report to help. Find the reports tab at the top an click on it



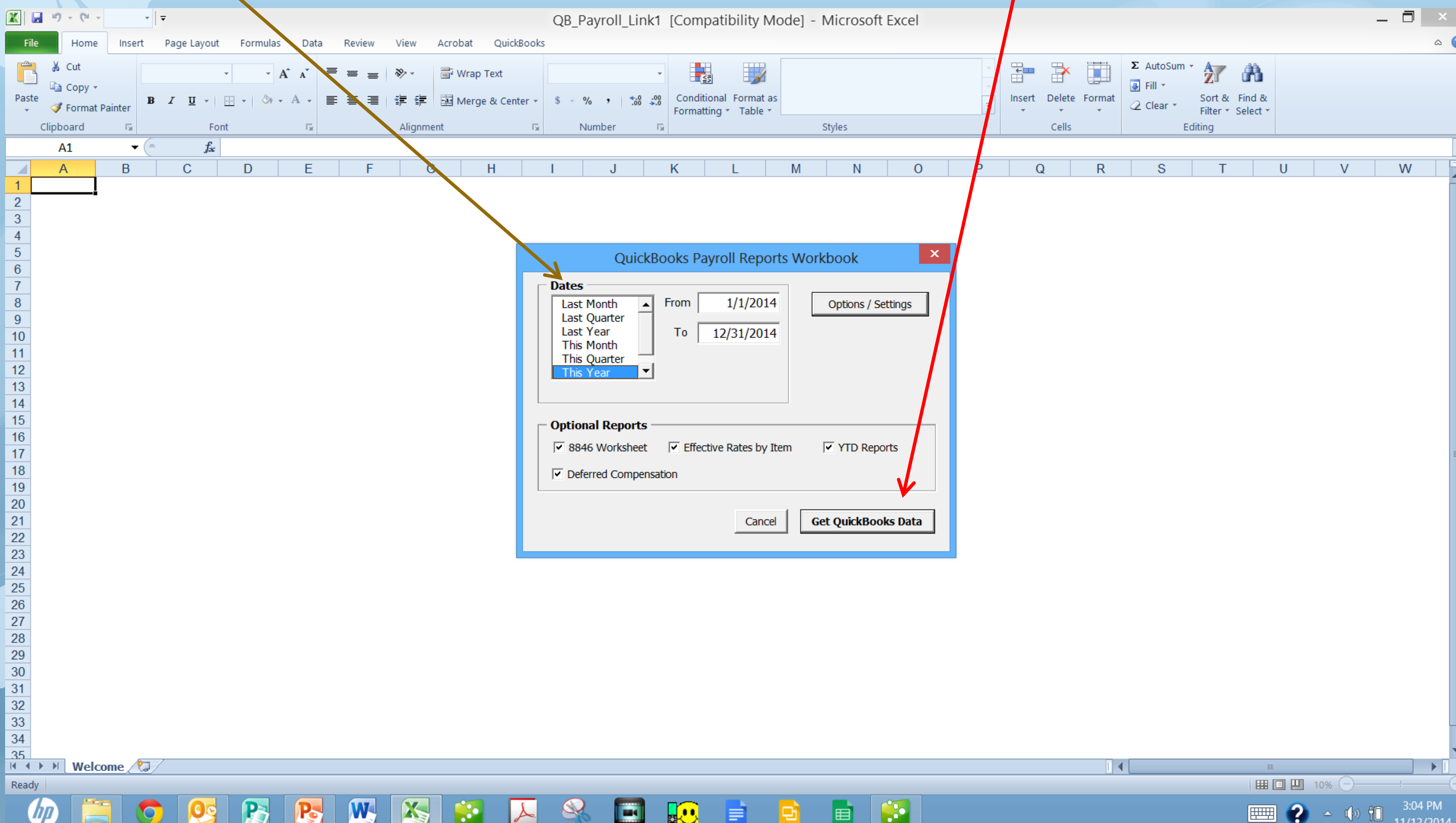
Now click on the Employees & Payroll tab



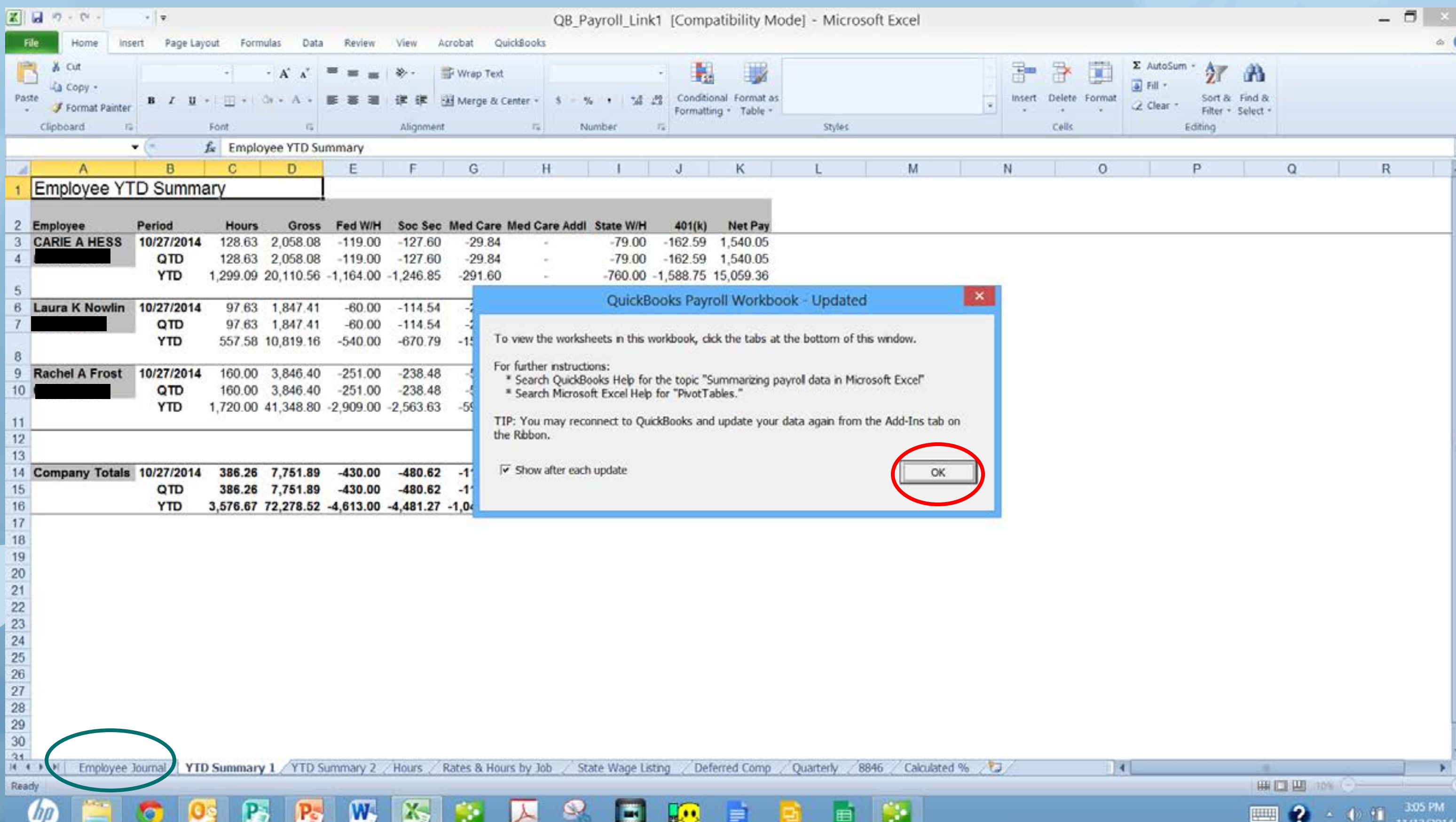
Now click on the Summarize Payroll data in Excel



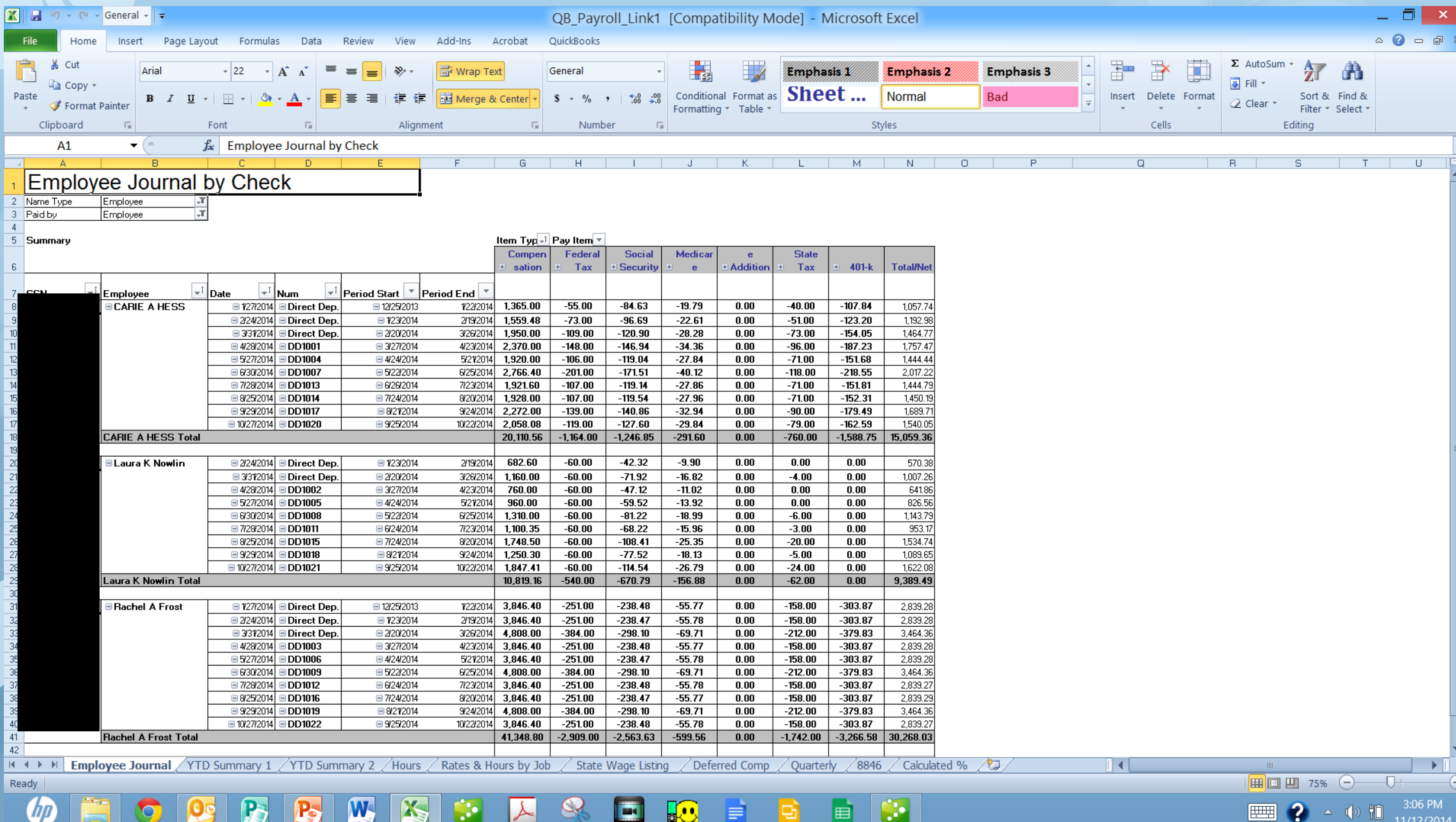
Now click on the date that corresponds to the quarter you are reporting on. Then click Get QuickBooks Data.



Click on the Ok button and be sure to click on the on the Employee Journal on the bottom of the sheets (purple circle).



Your screen should look like this print this report as it will help with the amounts needed on the 941 report.



Employee Journal by Check

Name Type	Employee
Paid by	Employee

Summary

Item Type | Pay Item

SSN	Employee	Date	Num	Period Start	Period End	Compensation	Federal Tax	Social Security	Medicare	e Addition	State Tax	401-k	Total/Net
[redacted]	CARIE A HESS	1/27/2014	Direct Dep.	12/25/2013	1/22/2014	1,365.00	-55.00	-84.63	-19.79	0.00	-40.00	-107.84	1,057.74
		2/24/2014	Direct Dep.	1/23/2014	2/19/2014	1,559.48	-73.00	-96.69	-22.61	0.00	-51.00	-123.20	1,192.98
		3/31/2014	Direct Dep.	2/20/2014	3/26/2014	1,950.00	-109.00	-120.90	-28.28	0.00	-73.00	-154.05	1,464.77
		4/28/2014	DD1001	3/27/2014	4/23/2014	2,370.00	-148.00	-146.94	-34.36	0.00	-96.00	-187.23	1,757.47
		5/27/2014	DD1004	4/24/2014	5/21/2014	1,920.00	-106.00	-119.04	-27.84	0.00	-71.00	-151.68	1,444.44
		6/30/2014	DD1007	5/22/2014	6/25/2014	2,766.40	-201.00	-171.51	-40.12	0.00	-118.00	-218.55	2,017.22
		7/28/2014	DD1013	6/26/2014	7/23/2014	1,921.60	-107.00	-119.14	-27.86	0.00	-71.00	-151.81	1,444.79
		8/25/2014	DD1014	7/24/2014	8/20/2014	1,928.00	-107.00	-119.54	-27.96	0.00	-71.00	-152.31	1,450.19
		9/29/2014	DD1017	8/21/2014	9/24/2014	2,272.00	-139.00	-140.86	-32.94	0.00	-90.00	-179.49	1,689.71
		10/27/2014	DD1020	9/25/2014	10/22/2014	2,058.08	-119.00	-127.60	-29.84	0.00	-79.00	-162.59	1,540.05
	CARIE A HESS Total					20,110.56	-1,164.00	-1,246.85	-291.60	0.00	-760.00	-1,588.75	15,059.36
	Laura K Nowlin	2/24/2014	Direct Dep.	1/23/2014	2/19/2014	682.60	-60.00	-42.32	-9.90	0.00	0.00	0.00	570.38
		3/31/2014	Direct Dep.	2/20/2014	3/26/2014	1,160.00	-60.00	-71.92	-16.82	0.00	-4.00	0.00	1,007.26
		4/28/2014	DD1002	3/27/2014	4/23/2014	760.00	-60.00	-47.12	-11.02	0.00	0.00	0.00	641.86
		5/27/2014	DD1005	4/24/2014	5/21/2014	960.00	-60.00	-59.52	-13.92	0.00	0.00	0.00	826.56
		6/30/2014	DD1008	5/22/2014	6/25/2014	1,310.00	-60.00	-81.22	-18.99	0.00	-6.00	0.00	1,143.79
		7/28/2014	DD1011	6/24/2014	7/23/2014	1,100.35	-60.00	-68.22	-15.96	0.00	-3.00	0.00	953.17
		8/25/2014	DD1015	7/24/2014	8/20/2014	1,748.50	-60.00	-108.41	-25.35	0.00	-20.00	0.00	1,534.74
		9/29/2014	DD1018	8/21/2014	9/24/2014	1,250.30	-60.00	-77.52	-18.13	0.00	-5.00	0.00	1,089.65
		10/27/2014	DD1021	9/25/2014	10/22/2014	1,847.41	-60.00	-114.54	-26.79	0.00	-24.00	0.00	1,622.08
	Laura K Nowlin Total					10,819.16	-540.00	-670.79	-156.88	0.00	-62.00	0.00	9,389.49
	Rachel A Frost	1/27/2014	Direct Dep.	12/25/2013	1/22/2014	3,846.40	-251.00	-238.48	-55.77	0.00	-158.00	-303.87	2,839.28
		2/24/2014	Direct Dep.	1/23/2014	2/19/2014	3,846.40	-251.00	-238.47	-55.78	0.00	-158.00	-303.87	2,839.28
		3/31/2014	Direct Dep.	2/20/2014	3/26/2014	4,808.00	-384.00	-298.10	-69.71	0.00	-212.00	-379.83	3,464.36
		4/28/2014	DD1003	3/27/2014	4/23/2014	3,846.40	-251.00	-238.48	-55.77	0.00	-158.00	-303.87	2,839.28
		5/27/2014	DD1006	4/24/2014	5/21/2014	3,846.40	-251.00	-238.47	-55.78	0.00	-158.00	-303.87	2,839.28
		6/30/2014	DD1009	5/22/2014	6/25/2014	4,808.00	-384.00	-298.10	-69.71	0.00	-212.00	-379.83	3,464.36
		7/28/2014	DD1012	6/24/2014	7/23/2014	3,846.40	-251.00	-238.48	-55.78	0.00	-158.00	-303.87	2,839.27
		8/25/2014	DD1016	7/24/2014	8/20/2014	3,846.40	-251.00	-238.47	-55.77	0.00	-158.00	-303.87	2,839.29
		9/29/2014	DD1019	8/21/2014	9/24/2014	4,808.00	-384.00	-298.10	-69.71	0.00	-212.00	-379.83	3,464.36
		10/27/2014	DD1022	9/25/2014	10/22/2014	3,846.40	-251.00	-238.48	-55.78	0.00	-158.00	-303.87	2,839.27
	Rachel A Frost Total					41,348.80	-2,909.00	-2,563.63	-599.56	0.00	-1,742.00	-3,266.58	30,268.03

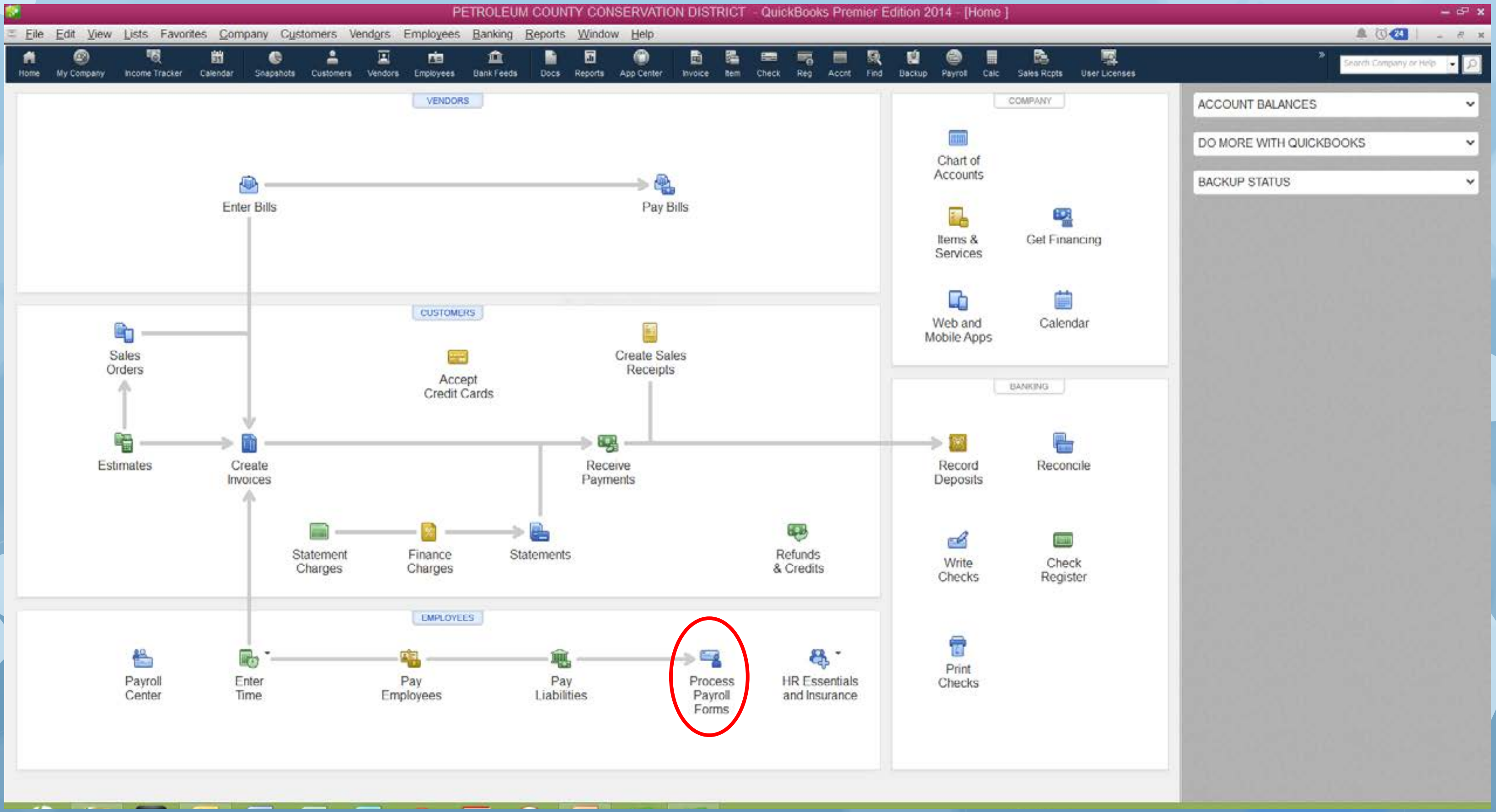
If your district does not use QuickBooks at all you will need to rely on the information that you gather off each payroll/paycheck and track it either in an excel spreadsheet or a ledger sheet. The IRS will send you a hard copy of the form needed to be filled out and filed.

You will need to track both monthly and quarterly amounts.

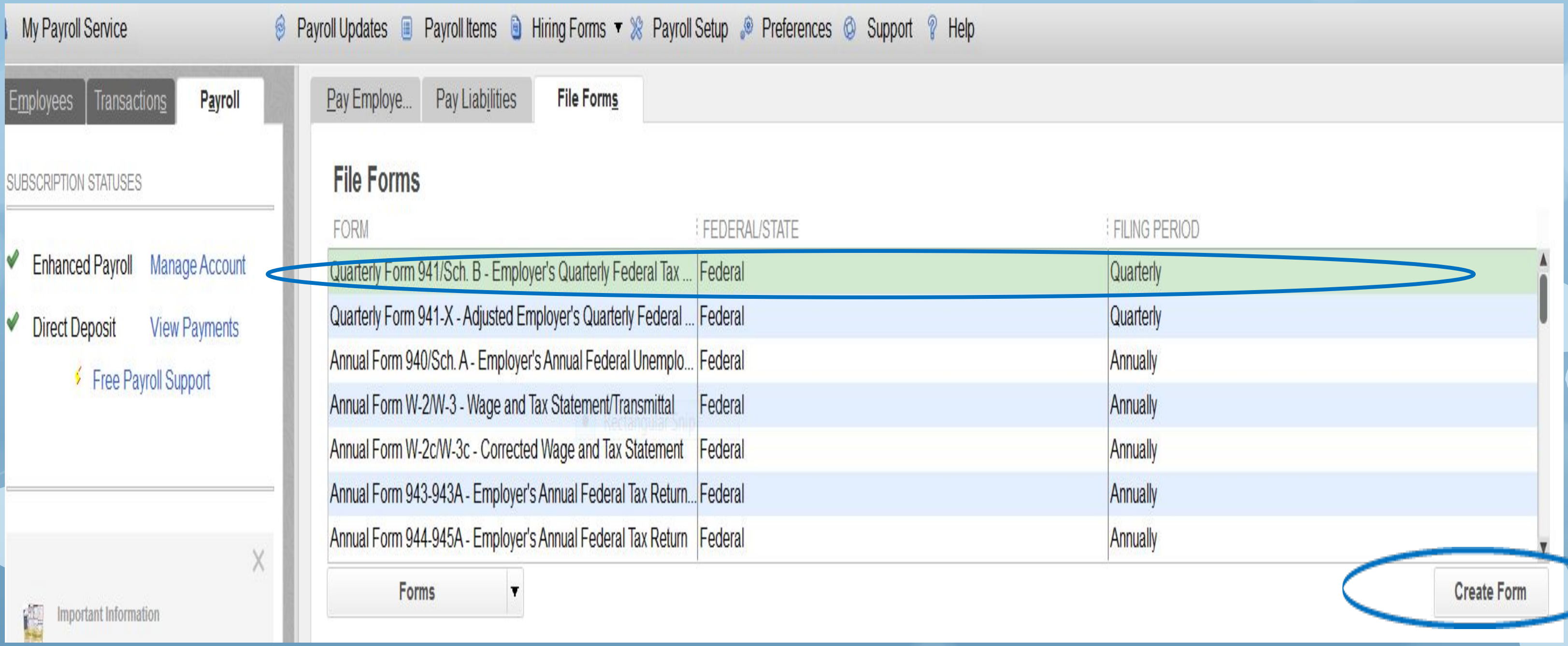
If you are a monthly depositor you will need to make those monthly deposits and submit the quarterly report with the both the payments and total amounts included.

If you are a quarterly depositor you will need to submit the quarterly report and the payments.

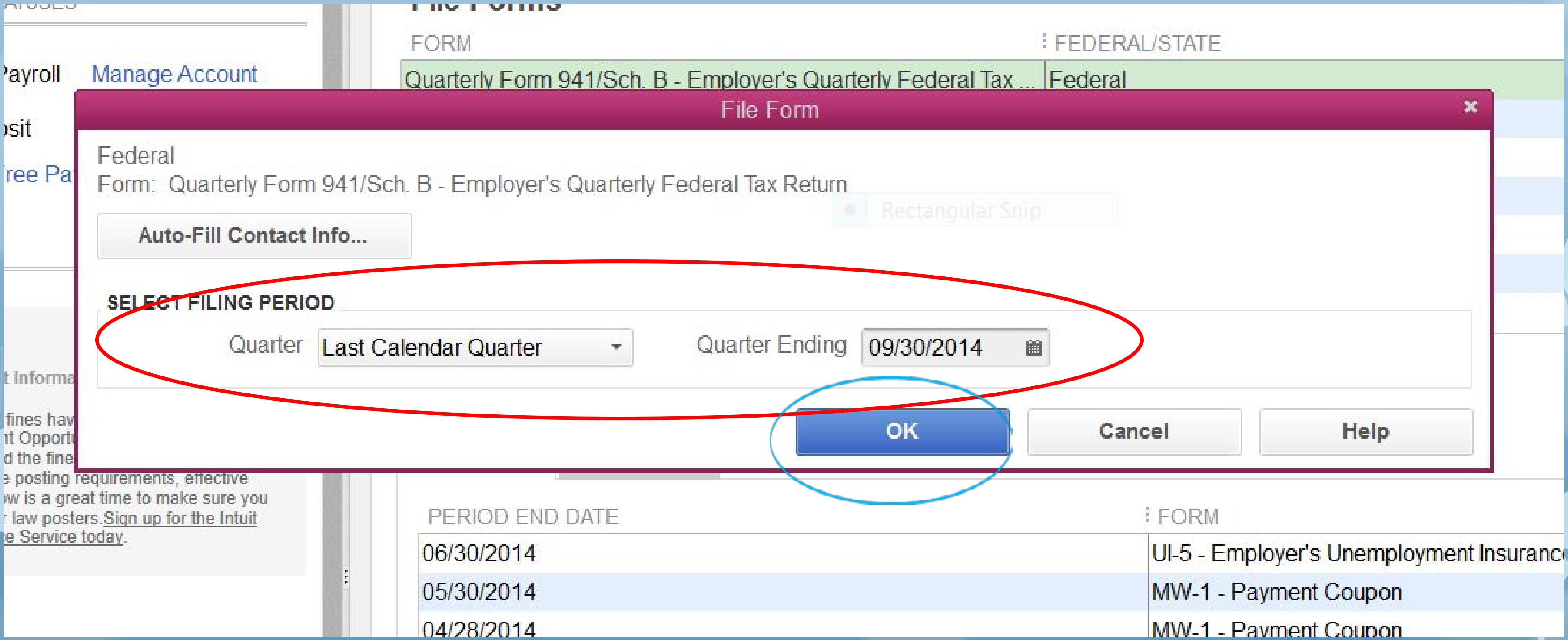
To fill out in QuickBooks find the Process Payroll Forms icon on the home screen and click on it.

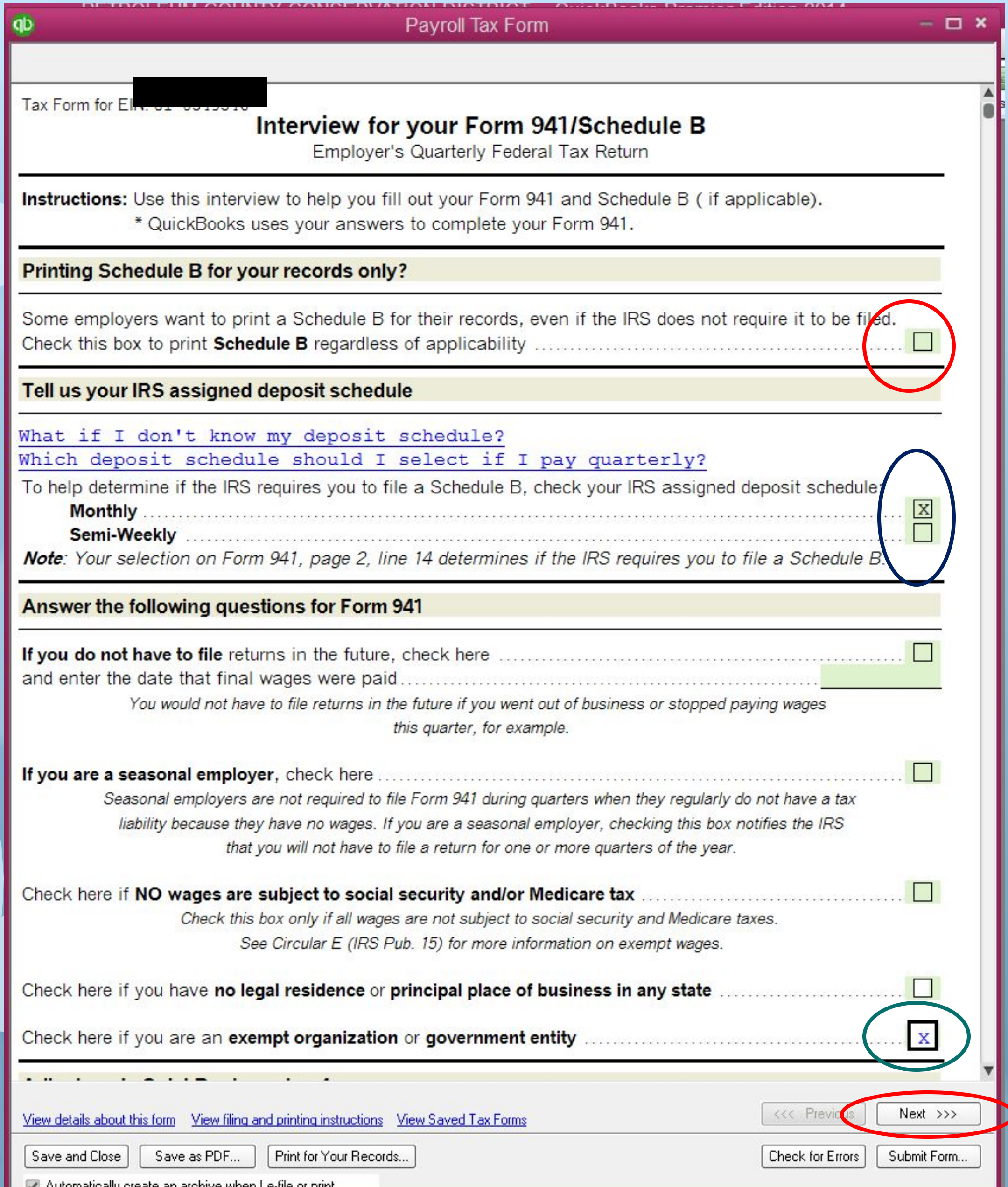


Find the Form labeled Quarterly 941/ Sch.B – Employers Quarterly Federal Tax Report and highlight it then click on the Create Form button.



You will select the proper filing period for the report and the quarter ending date. (red circle) Then you will click ok. (blue circle)





Payroll Tax Form

Tax Form for E[redacted]

Interview for your Form 941/Schedule B

Employer's Quarterly Federal Tax Return

Instructions: Use this interview to help you fill out your Form 941 and Schedule B (if applicable).
* QuickBooks uses your answers to complete your Form 941.

Printing Schedule B for your records only?

Some employers want to print a Schedule B for their records, even if the IRS does not require it to be filed.
Check this box to print **Schedule B** regardless of applicability ☐

Tell us your IRS assigned deposit schedule

What if I don't know my deposit schedule?
Which deposit schedule should I select if I pay quarterly?

To help determine if the IRS requires you to file a Schedule B, check your IRS assigned deposit schedule:
Monthly ☒
Semi-Weekly ☐
Note: *Your selection on Form 941, page 2, line 14 determines if the IRS requires you to file a Schedule B.*

Answer the following questions for Form 941

If you do not have to file returns in the future, check here ☐
and enter the date that final wages were paid
You would not have to file returns in the future if you went out of business or stopped paying wages this quarter, for example.

If you are a seasonal employer, check here ☐
Seasonal employers are not required to file Form 941 during quarters when they regularly do not have a tax liability because they have no wages. If you are a seasonal employer, checking this box notifies the IRS that you will not have to file a return for one or more quarters of the year.

Check here if **NO wages are subject to social security and/or Medicare tax** ☐
Check this box only if all wages are not subject to social security and Medicare taxes. See Circular E (IRS Pub. 15) for more information on exempt wages.

Check here if you have **no legal residence** or **principal place of business in any state** ☐

Check here if you are an **exempt organization** or **government entity** ☒

View details about this form | View filing and printing instructions | View Saved Tax Forms

<<< Previous | Next >>>

Save and Close | Save as PDF... | Print for Your Records... | Check for Errors | Submit Form...

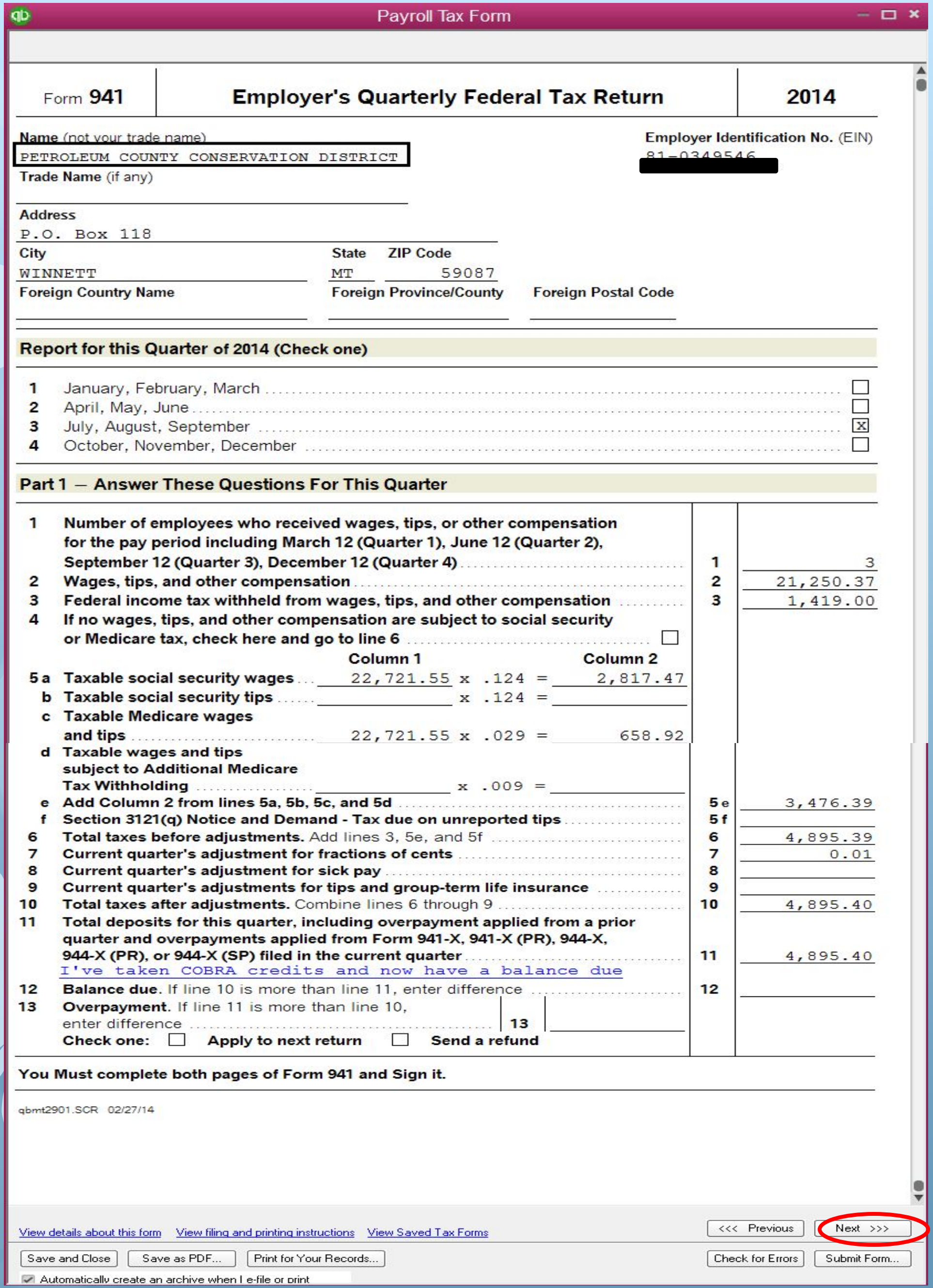
☑ Automatically create an archive when I e-file or print

You maybe required to also file schedule B, if not you can also print for your records. (mark the box in the red circle)

Mark the corresponding box in the blue circle to if you are a monthly or semiweekly depositor.

Check the purple box because you are a government entity and it will give you the right address to send the information too.

Now click next.



Payroll Tax Form

Form 941	Employer's Quarterly Federal Tax Return	2014

Name (not your trade name): PETROLEUM COUNTY CONSERVATION DISTRICT

Employer Identification No. (EIN): [redacted]

Trade Name (if any):

Address: P.O. Box 118

City: WINNETT **State**: MT **ZIP Code**: 59087

Foreign Country Name **Foreign Province/County** **Foreign Postal Code**

Report for this Quarter of 2014 (Check one)

1 January, February, March ☐
2 April, May, June ☐
3 July, August, September ☒
4 October, November, December ☐

Part 1 — Answer These Questions For This Quarter

		Column 1		Column 2		
1	Number of employees who received wages, tips, or other compensation for the pay period including March 12 (Quarter 1), June 12 (Quarter 2), September 12 (Quarter 3), December 12 (Quarter 4)				1	3
2	Wages, tips, and other compensation				2	21,250.37
3	Federal income tax withheld from wages, tips, and other compensation				3	1,419.00
4	If no wages, tips, and other compensation are subject to social security or Medicare tax, check here and go to line 6 ☐					
5a	Taxable social security wages	22,721.55	x .124 =	2,817.47		
b	Taxable social security tips		x .124 =			
c	Taxable Medicare wages and tips	22,721.55	x .029 =	658.92		
d	Taxable wages and tips subject to Additional Medicare Tax Withholding		x .009 =			
e	Add Column 2 from lines 5a, 5b, 5c, and 5d				5e	3,476.39
f	Section 3121(q) Notice and Demand - Tax due on unreported tips				5f	
6	Total taxes before adjustments. Add lines 3, 5e, and 5f				6	4,895.39
7	Current quarter's adjustment for fractions of cents				7	0.01
8	Current quarter's adjustment for sick pay				8	
9	Current quarter's adjustments for tips and group-term life insurance				9	
10	Total taxes after adjustments. Combine lines 6 through 9				10	4,895.40
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter				11	4,895.40
	I've taken COBRA credits and now have a balance due					
12	Balance due. If line 10 is more than line 11, enter difference				12	
13	Overpayment. If line 11 is more than line 10, enter difference		13			
	Check one: ☐ Apply to next return ☐ Send a refund					

You Must complete both pages of Form 941 and Sign it.

qbmt2901.SCR 02/27/14

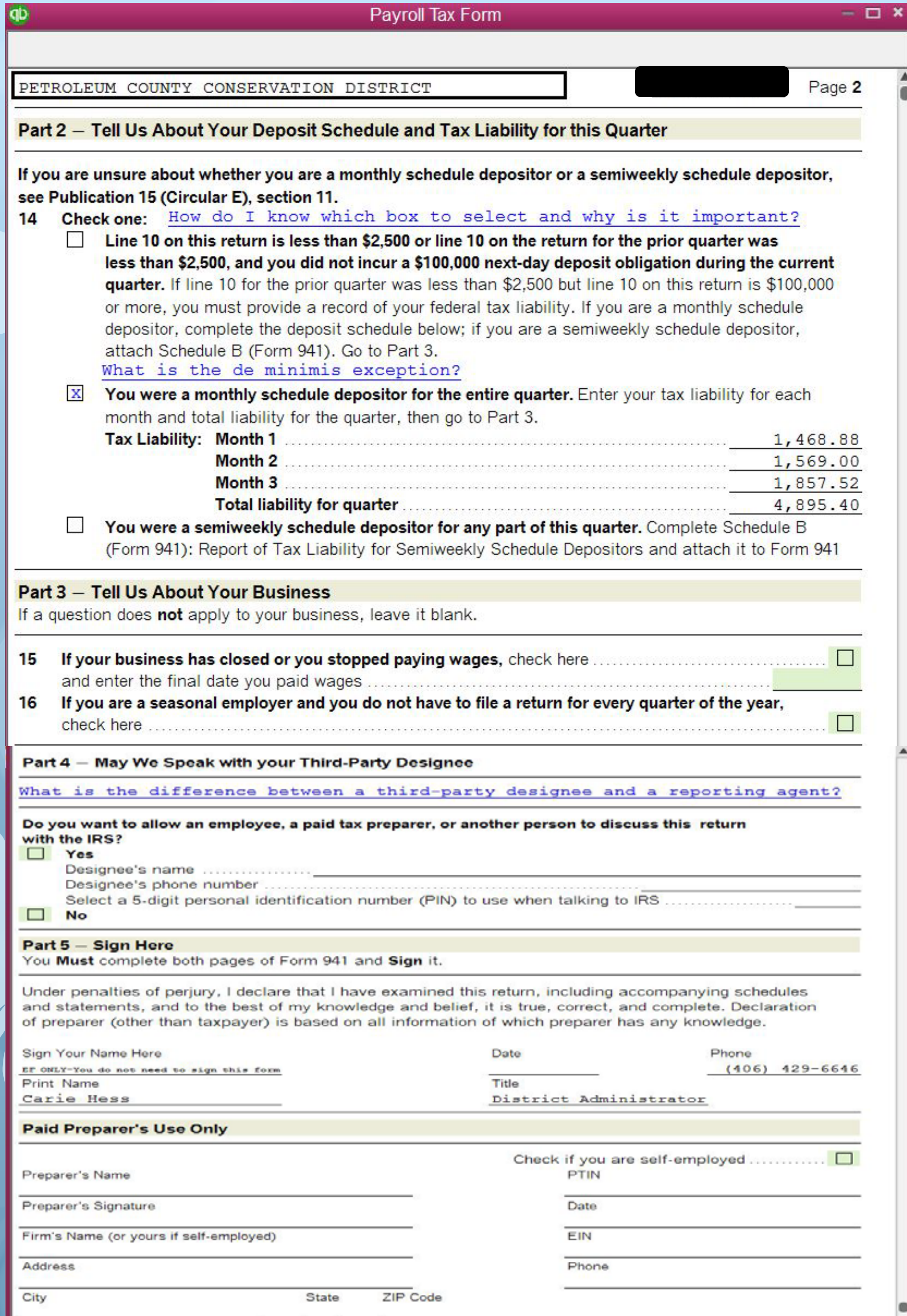
View details about this form View filing and printing instructions View Saved Tax Forms

<<< Previous Next >>>

Save and Close Save as PDF... Print for Your Records... Check for Errors Submit Form...

☑ Automatically create an archive when I e-file or print

On this screen you will scroll down and make sure all of the information is correct such as the reporting period and the payments that you have made over the quarter. This is where schedule B comes in handy as well as it will tell you what day and the amount in which you made your tax payment. Once you ensure everything is correct then click next.



Payroll Tax Form

PETROLEUM COUNTY CONSERVATION DISTRICT [redacted] Page **2**

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 Publication 15 (Circular E), section 11.

14 Check one: How do I know which box to select and why is it important?

☐ **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). Go to Part 3.
What is the de minimis exception?

☒ **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**	1,468.88
	Month 2	1,569.00
	Month 3	1,857.52
	Total liability for quarter	4,895.40

☐ **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.

15 If your business has closed or you stopped paying wages, check here ☐
and enter the final date you paid wages

16 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

What is the difference between a third-party designee and a reporting agent?

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

☐ **Yes**
Designee's name
Designee's phone number
Select a 5-digit personal identification number (PIN) to use when talking to IRS

☐ **No**

Part 5 — Sign Here

You **Must** complete both pages of Form 941 and **Sign** it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, 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.

Sign Your Name Here: EF ONLY-You do not need to sign this form
Date:
Phone: (406) 429-6646
Print Name: Carie Hess
Title: District Administrator

Paid Preparer's Use Only

Check if you are self-employed ☐

Preparer's Name | PTIN
Preparer's Signature | Date
Firm's Name (or yours if self-employed) | EIN
Address | Phone
City | State | ZIP Code

On this page of the report you will make sure the depositing schedule is correct

Once the information is correct then click next at the bottom of the screen.

That will take you to the Schedule B report if you marked it in the beginning or the Instructions page.

Schedule B

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors OMB No. 1545-0029 970311

Department of the Treasury — Internal Revenue Service

Calendar Year 2014

Employer identification number [redacted]

Name (not your trade name) PETROLEUM COUNTY CONSERVATION DIST

Report for this Quarter

- [X] 1: January, February, March
- [ ] 2: April, May, June
- [ ] 3: July, August, September
- [ ] 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was $100,000 or more. Enter your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1		9		17		25	
2		10		18		26	
3		11		19		27	1,103.34
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 1: 1,103.34

Month 2

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	
8		16		24	1,315.54		

Tax liability for Month 2: 1,315.54

Month 3

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	1,764.46
8		16		24			

Tax liability for Month 3: 1,764.46

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ►
Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter: 4,183.34

BAA For Paperwork Reduction Act Notice, see separate instructions. QBMA3001 01/29/14 **Schedule B (Form 941)** (Rev. 1-2014)

Filing and Printing Instructions FEDERAL QUARTERLY FORM 941/SCHEDULE B

Name

PETROLEUM COUNTY CONSERVATION DISTRICT

Address

P.O. Box 118

City, State, and ZIP Code

WINNETT, MT 59087

INSTRUCTIONS FOR FILING YOUR PAYROLL TAX RETURN

Please file your federal 941 return by 10/31/2014. If filing by mail send your return to the following address:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0005

Remember to sign and enter required information in the signature line.

Instructions on filing

Be sure to send this report to the address on this sheet as Government Agencies send to a different location then regular business.

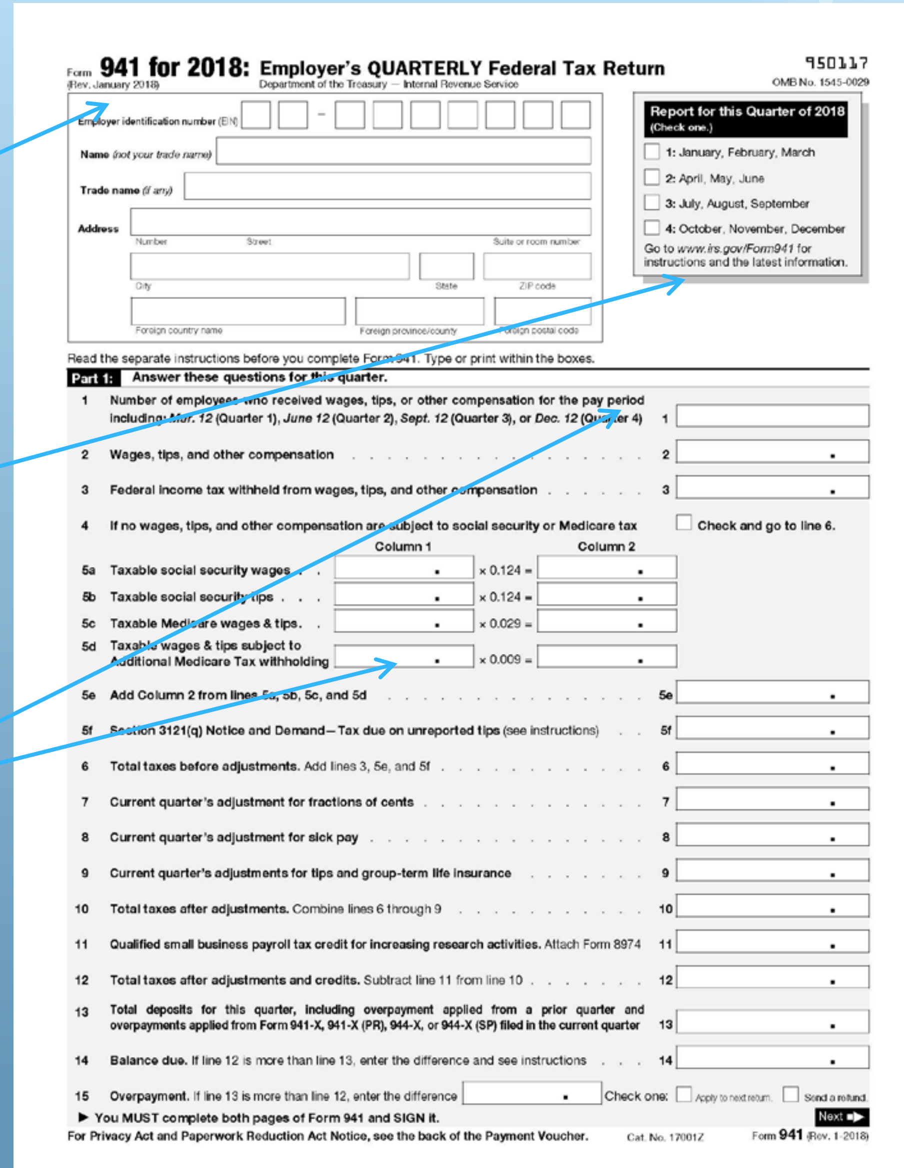
If you do not use Quickbooks you can download the form from the irs.gov site. NOTE: **Be sure to get the correct year**

941 Form

Fill in with the district's information

Check the quarter you are filing for

Fill out information you obtained either in QuickBooks or from timesheets/ liabilities tracking form



Form **941 for 2018: Employer's QUARTERLY Federal Tax Return** 950117
(Rev. January 2018) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN)
Name (not your trade name)
Trade name (if any)
Address
Number Street Suite or room number
City State ZIP code
Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2018
(Check one.)
☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December
Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1
2 Wages, tips, and other compensation 2
3 Federal income tax withheld from wages, tips, and other compensation 3
4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	.	× 0.124 =	.
5b Taxable social security tips	.	× 0.124 =	.
5c Taxable Medicare wages & tips	.	× 0.029 =	.
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f
6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6
7 Current quarter's adjustment for fractions of cents 7
8 Current quarter's adjustment for sick pay 8
9 Current quarter's adjustments for tips and group-term life insurance 9
10 Total taxes after adjustments. Combine lines 6 through 9 10
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11
12 Total taxes after adjustments and credits. Subtract line 11 from line 10 12
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions 14
15 Overpayment. If line 13 is more than line 12, enter the difference Check one: ☐ Apply to next return. ☐ Send a refund.

▶ You MUST complete both pages of Form 941 and SIGN it. Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form **941** (Rev. 1-2018)

941 Form

Be sure to check if you are a monthly filer.

Don't forget to sign and date and if the district has instructed to fill out the portion about speaking to a third party.

950217

Name *(not your trade name)* | Employer identification number (EIN)

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 section 11 of Pub. 15.

16 Check one: ☐ **Line 12 on this return is less than $2,500 or line 12 on the return for the prior quarter was less than $2,500, and you didn't incur a $100,000 next-day deposit obligation during the current quarter.** If line 12 for the prior quarter was less than $2,500 but line 12 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). Go to 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 12.**

☐ **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 don't 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

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, 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.

X Sign your name here

Print your name here

Print your title here

Date ___ / ___ / ___

Best daytime phone

Paid Preparer Use Only Check if you are self-employed . . . ☐

Preparer's name		PTIN	
Preparer's signature		Date	/ /
Firm's name (or yours if self-employed)		EIN	
Address		Phone	
City	State	ZIP code	

941 Form

If you have not made your payment already or do not pay online please fill out the attached voucher if you are sending a check into them.

Form 941-V,
Payment Voucher

Purpose of Form

Complete Form 941-V if you're making a payment with Form 941. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 941

To avoid a penalty, make your payment with Form 941 **only if:**

- Your total taxes after adjustments and credits (Form 941, line 12) for either the current quarter or the preceding quarter are less than $2,500, you didn't incur a $100,000 next-day deposit obligation during the current quarter, and you're paying in full with a timely filed return; or
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 for details. In this case, the amount of your payment may be $2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 for deposit instructions. Don't use Form 941-V to make federal tax deposits.

CAUTION *Use Form 941-V when making any payment with Form 941. However, if you pay an amount with Form 941 that should've been deposited, you may be subject to a penalty. See* Deposit Penalties *in section 11 of Pub. 15.*

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at *www.irs.gov/EIN*. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 941, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4—Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period ("1st Quarter 2018," "2nd Quarter 2018," "3rd Quarter 2018," or "4th Quarter 2018") on your check or money order. Don't send cash. Don't staple Form 941-V or your payment to Form 941 (or to each other).
- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941.

Note: You must also complete the entity information above Part 1 on Form 941.

▼ Detach Here and Mail With Your Payment and Form 941. ▼

Form **941-V** Department of the Treasury Internal Revenue Service	**Payment Voucher** ▶ Don't staple this voucher or your payment to Form 941.		OMB No. 1545-0029 **2018**
1 Enter your employer identification number (EIN).	2 **Enter the amount of your payment.** ▶ Make your check or money order payable to "**United States Treasury**"	Dollars	Cents
3 Tax Period	4 Enter your business name (individual name if sole proprietor).		
○ 1st Quarter ○ 3rd Quarter	Enter your address.		
○ 2nd Quarter ○ 4th Quarter	Enter your city, state, and ZIP code or your city, foreign country name, foreign province/county, and foreign postal code.		

Monthly or Annual State Withholding Payment & Reports

If you are a monthly filer your payments are due by the 15th of the following month.

Example: You are reporting for January so the payment would be due to the Department of Revenue by February 15th.

If you are a quarterly filer your payments are due by the 15th of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the Department of Revenue by April 15th.

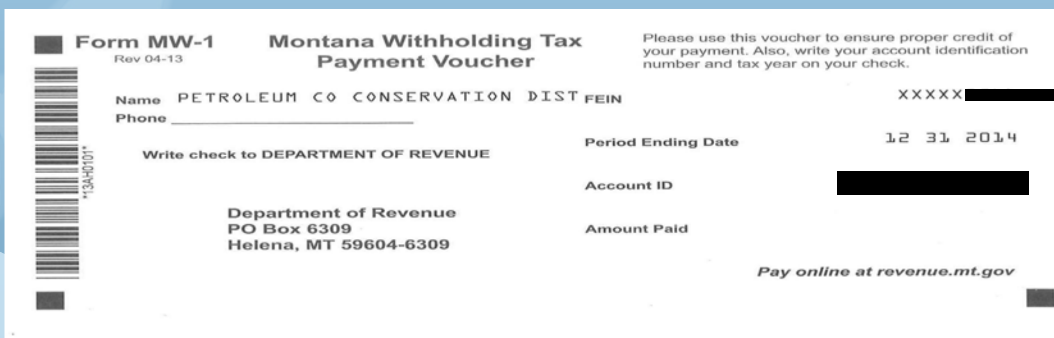
If you are an Annual filer you report and payment will be do to the Department of Revenue by February 28th.

You can either fill these reports out by hand or for those of you who that have a payroll service with QuickBooks the software will fill out for you.

For those districts that choose to this can also be paid through the Montana Department of Revenue Website's TAP System. Your district must register for a username and password for the system and be sure to copy for your records and enter into either your ledgers or QuickBooks.

If your district does not use QuickBooks at all you will need to rely on the information that you gather off each payroll/paycheck and track it either in an excel spreadsheet or a ledger sheet.

You will need to track both monthly or quarterly *(based on how your district is scheduled)* and annual amounts and if you are a monthly or quarterly depositor you will need to make those deposits as scheduled.



Form MW-1
Rev 04-13

Montana Withholding Tax
Payment Voucher

Please use this voucher to ensure proper credit of your payment. Also, write your account identification number and tax year on your check.

Name PETROLEUM CO CONSERVATION DIST

Phone ____________________

FEIN XXXXX[redacted]

Write check to DEPARTMENT OF REVENUE

Period Ending Date 12 31 2014

Account ID [redacted]

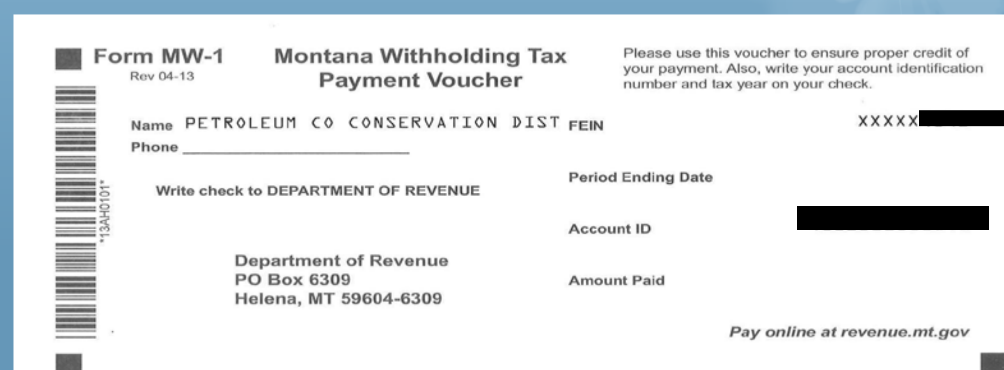
Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Amount Paid

Pay online at revenue.mt.gov

13AH0101

Monthly deposit coupon



Form MW-1
Rev 04-13

Montana Withholding Tax
Payment Voucher

Please use this voucher to ensure proper credit of your payment. Also, write your account identification number and tax year on your check.

Name PETROLEUM CO CONSERVATION DIST

Phone ____________________

FEIN XXXXX[redacted]

Write check to DEPARTMENT OF REVENUE

Period Ending Date

Account ID [redacted]

Department of Revenue
PO Box 6309
Helena, MT 59604-6309

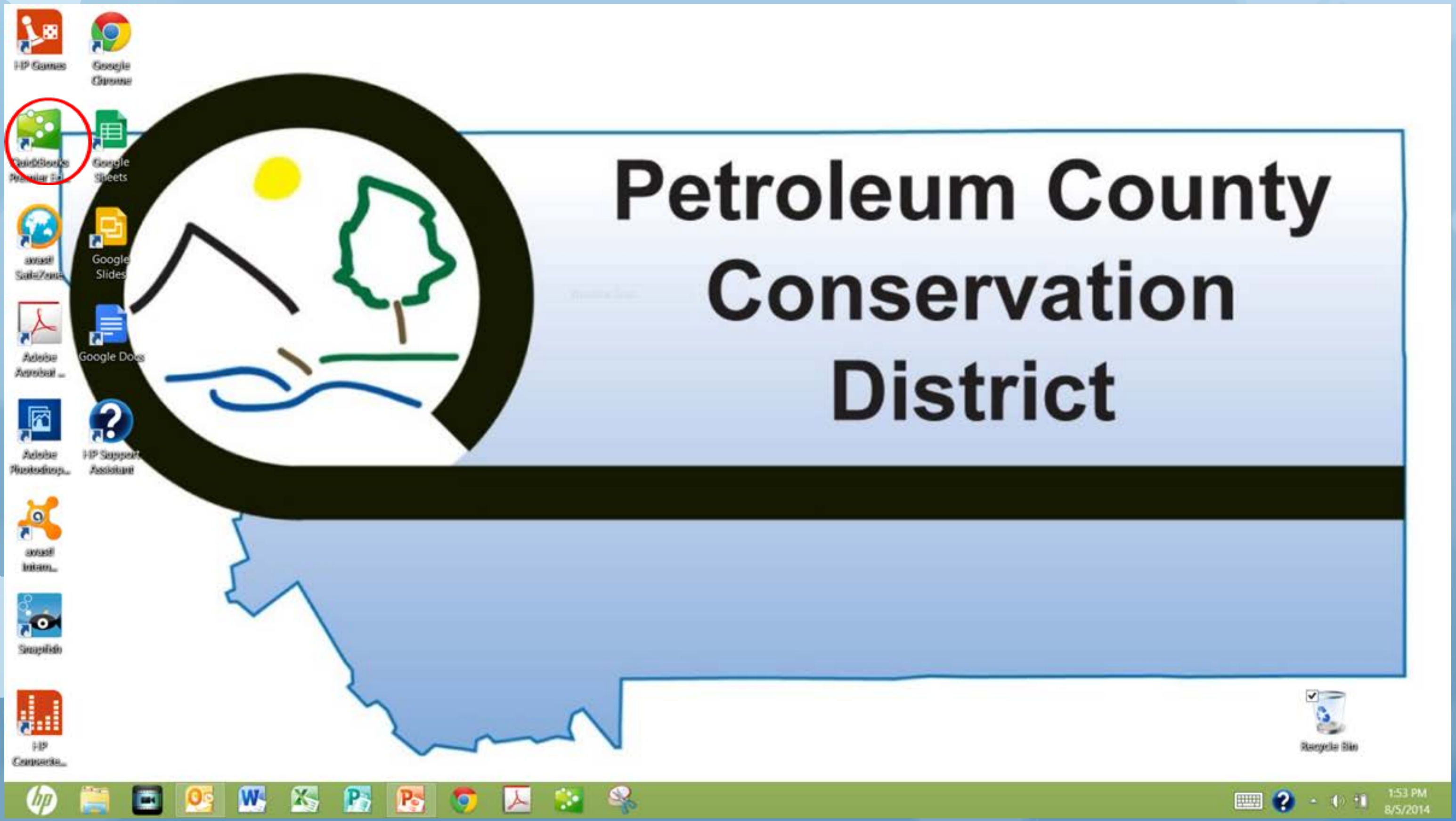
Amount Paid

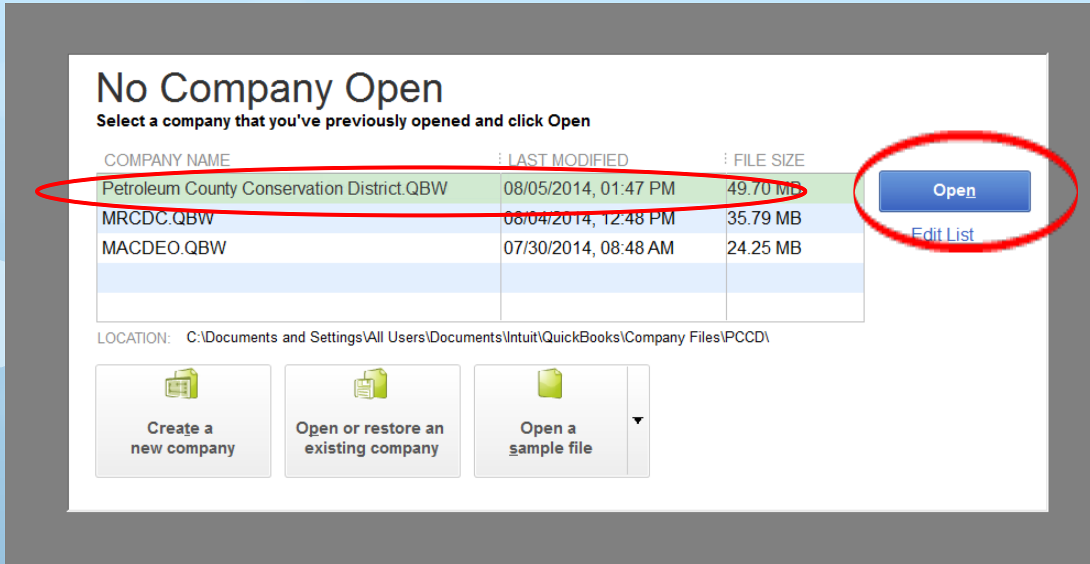
Pay online at revenue.mt.gov

13AH0101

Quarterly deposit coupon

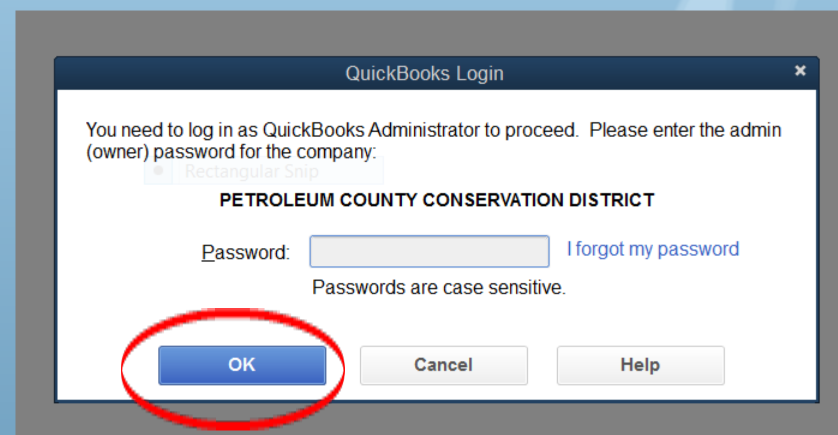
Just like before find the QuickBooks icon on your desktop and click on it.



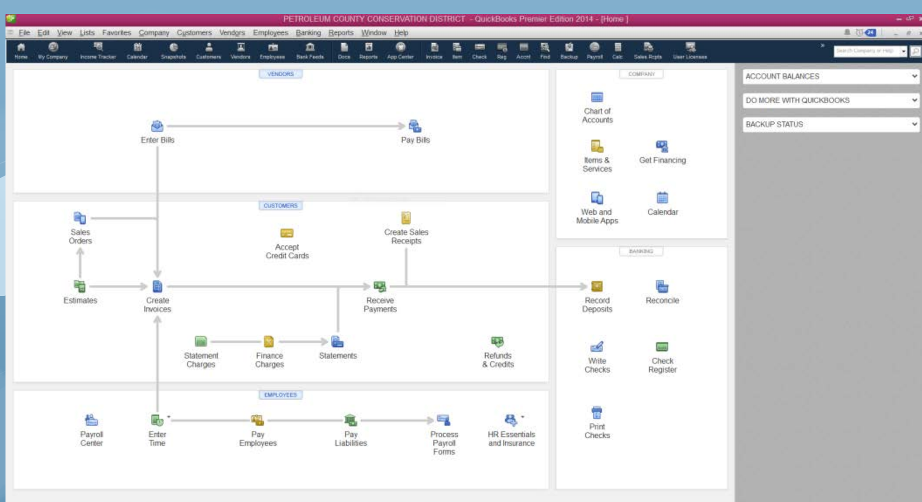


Next select the company and click on OPEN.

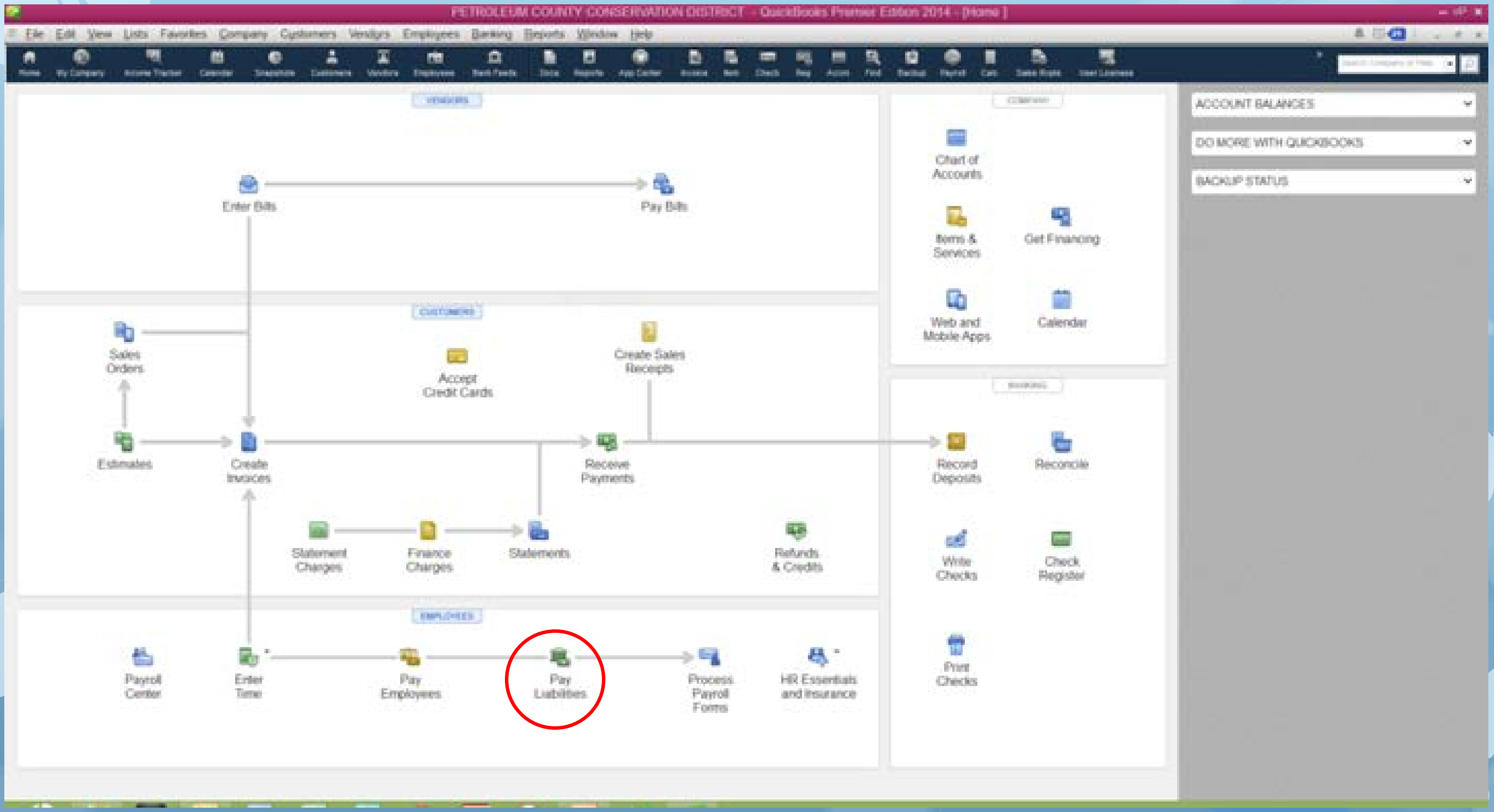
Enter your company password and click OK, this will take you to your home screen

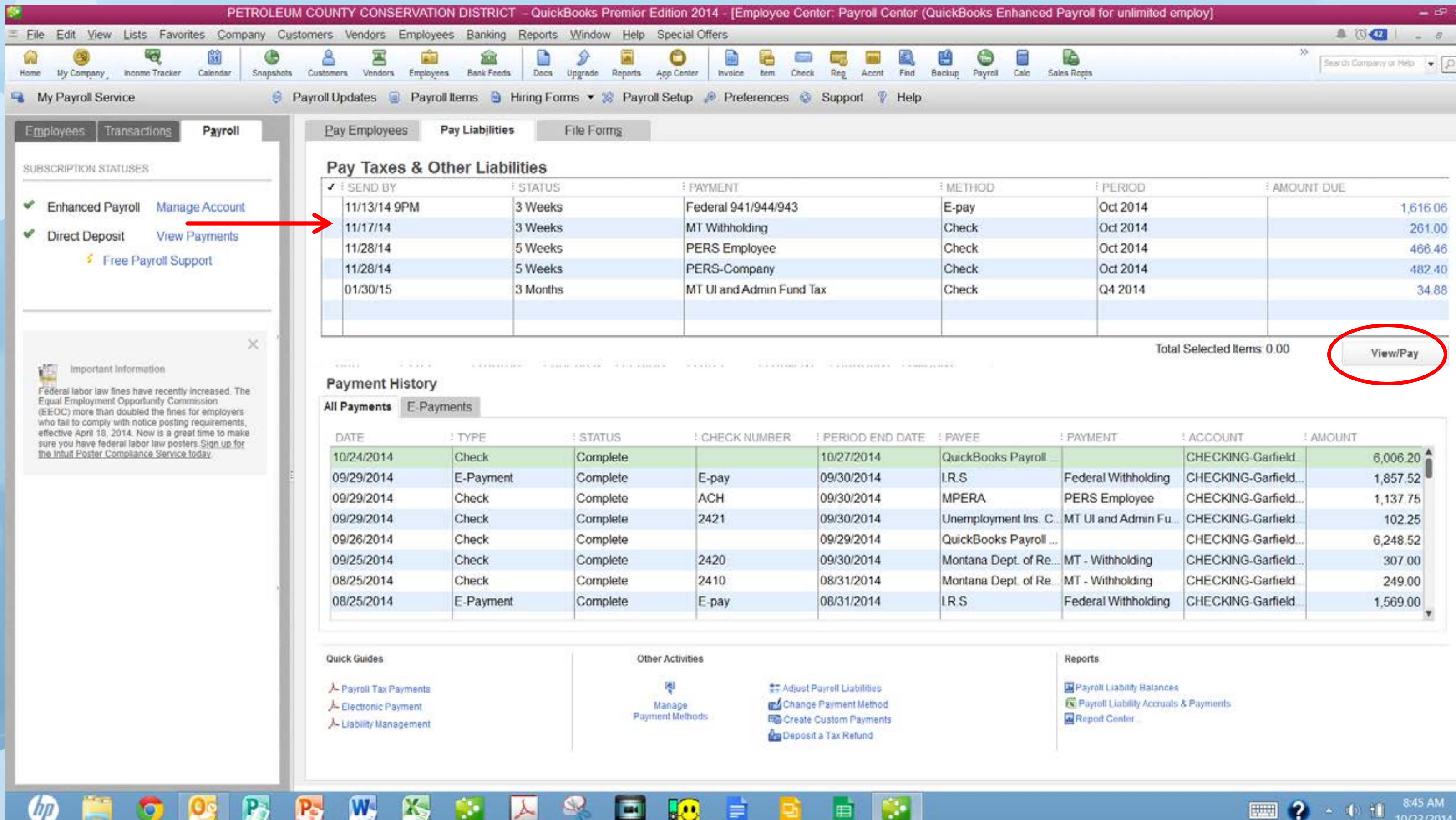


Home screen

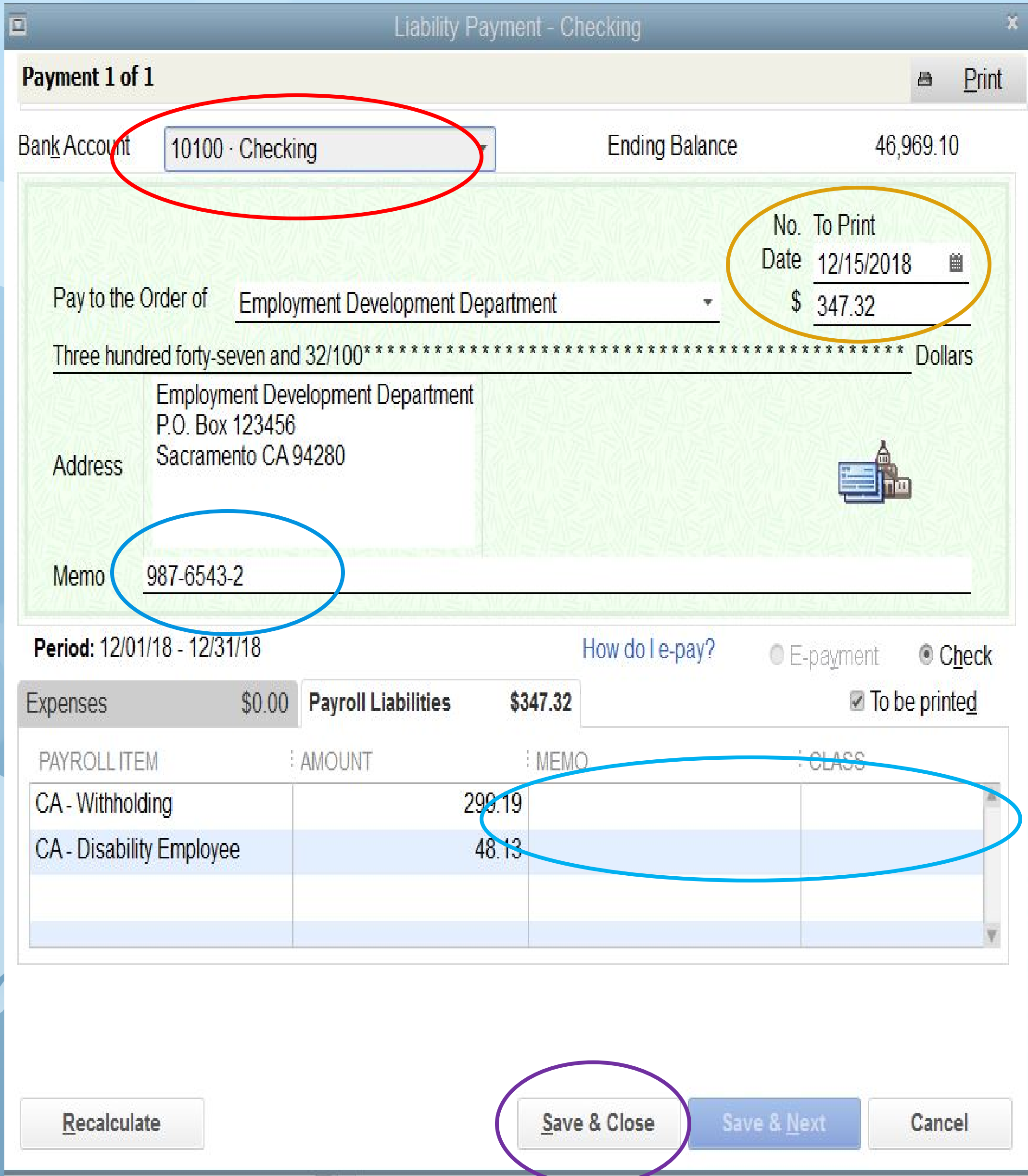


Click on the pay liabilities icon on the bottom of the screen.





First select the liability payment and then view/pay which should send you to liability payment screen.



Be sure that the bank account is correct. (red circle)

Be sure that the date and check number or to print is correct. (pink circle)

Be sure that you have the reporting number in the memo line. (green circle)

Be sure to add your memo (I use month and year) and the class. (blue circle)

Click on the save and close tab. (purple circle)

Be sure to print

- payment summary
- payment check

Payroll Liabilities Payment Summary

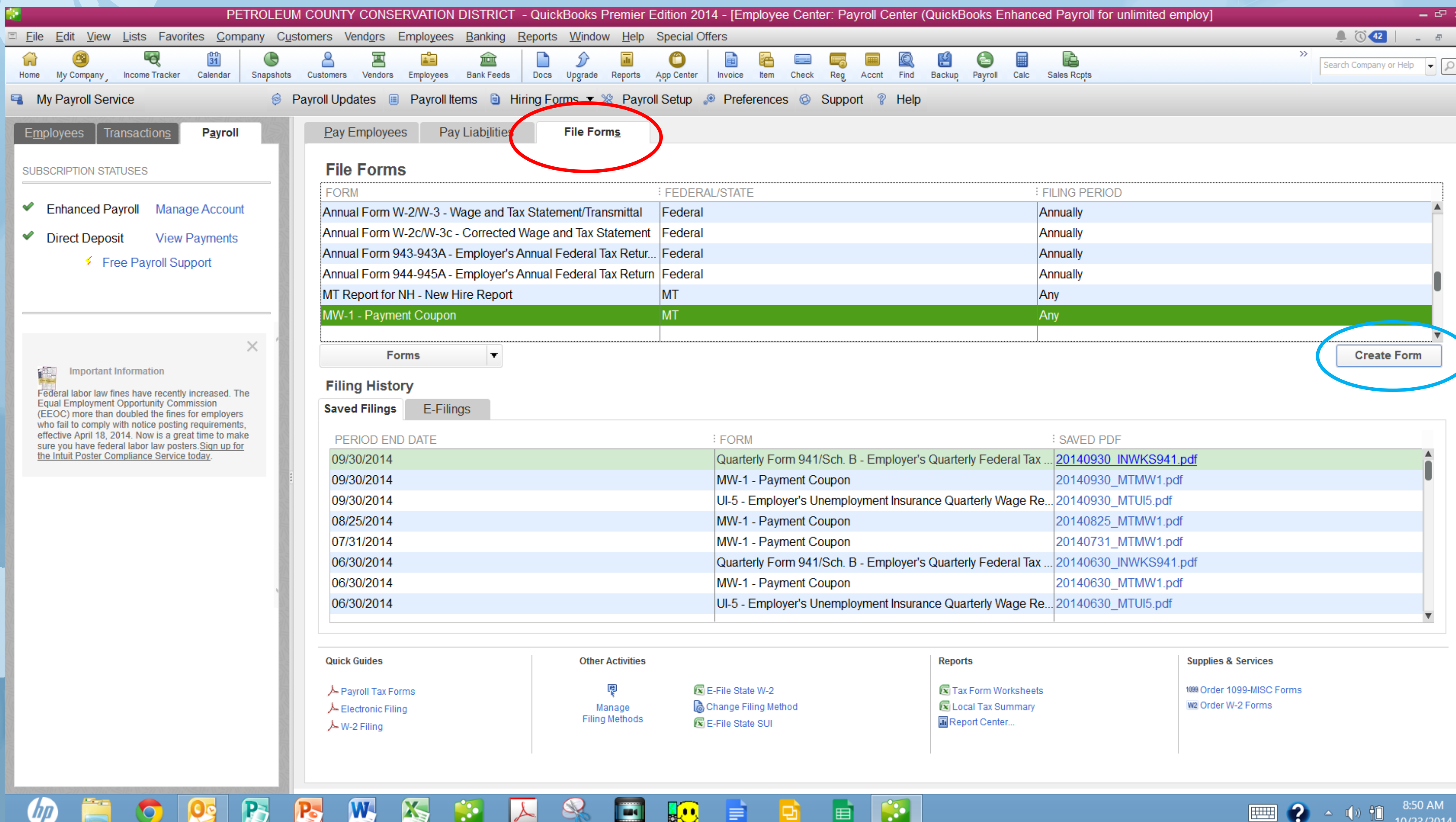
11/24/2014 8:26 AM

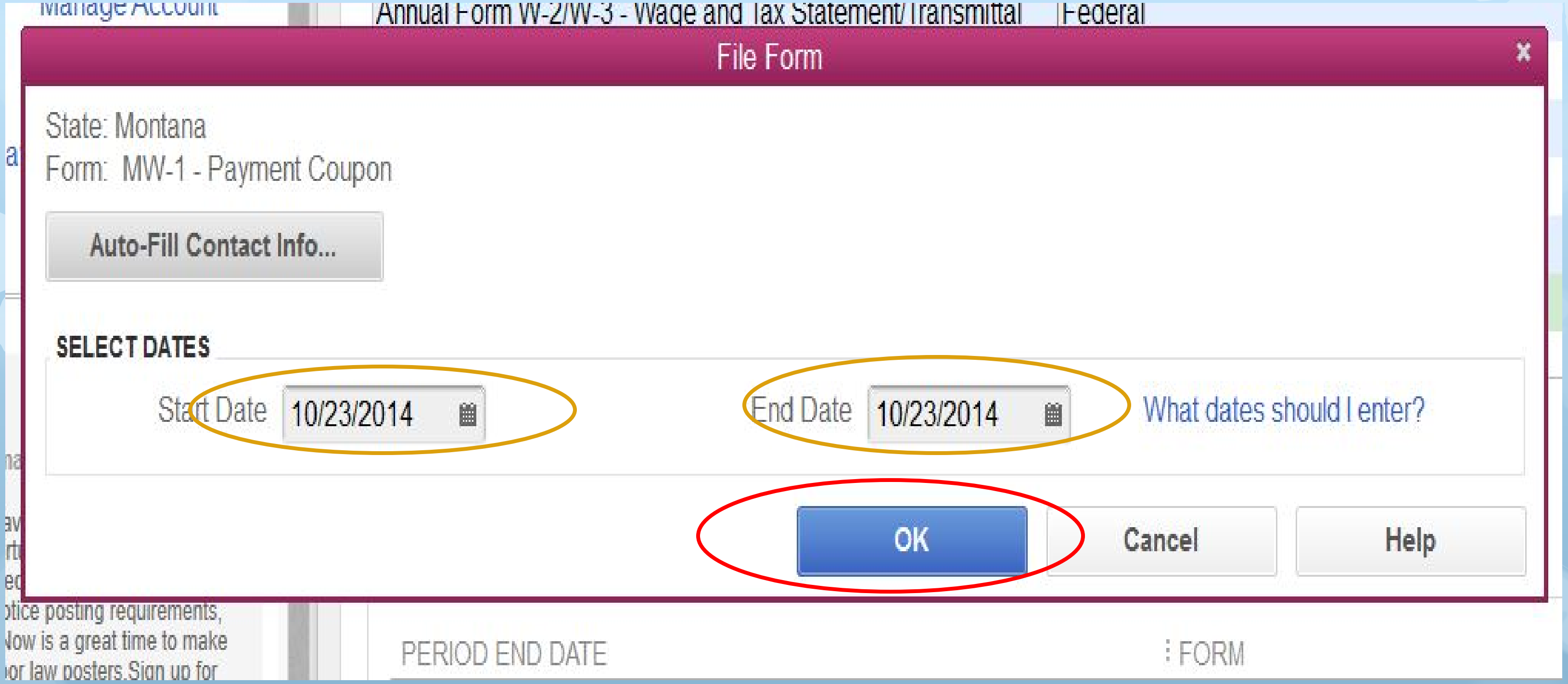
nmary: 1 check created ($230.00)

Payment	**Payee**	**Period**	**Amount**	**Method**	**Status**	**Withdraw On**	**Check/QB Trac...**
MT Withholding	Montana Dept. of ...	Nov 2014	$230.00	Check	To Be Pri...	-	To Print
Total			**$230.00**				

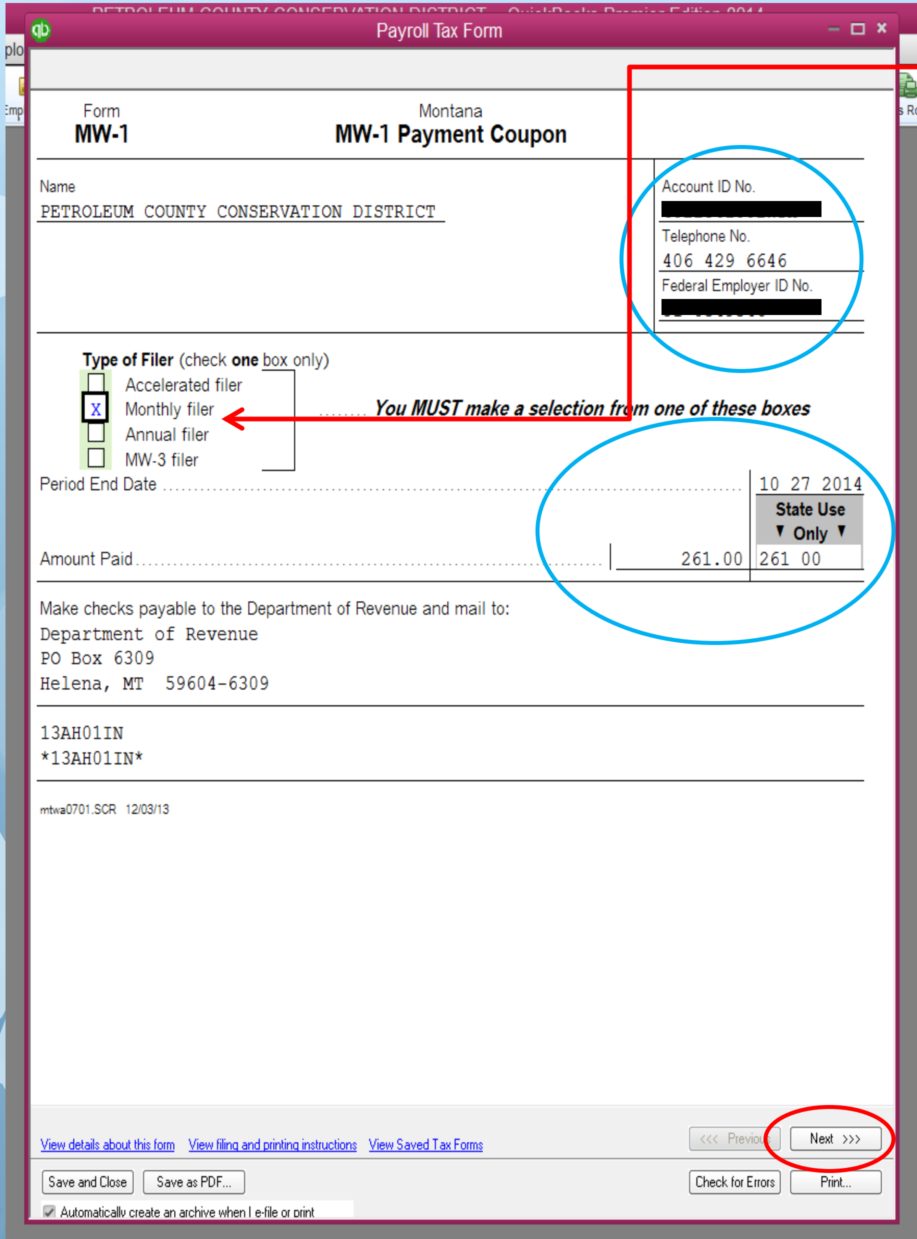
Now on the Payroll center homepage

- click on the file forms (red circle)
- MW-1 Payment coupon
- click the create form button (blue circle)





Check to ensure the start date and end date are the same as the payroll reporting period (pink circles) and the Click Ok button (red circle)


Payroll Tax Form

Form
MW-1

Montana
MW-1 Payment Coupon

Name
PETROLEUM COUNTY CONSERVATION DISTRICT

Account ID No.
[redacted]

Telephone No.
406 429 6646

Federal Employer ID No.
[redacted]

Type of Filer (check **one** box only)

- [ ] Accelerated filer
- [x] Monthly filer
- [ ] Annual filer
- [ ] MW-3 filer

You MUST make a selection from one of these boxes

Period End Date 10 27 2014

State Use Only

Amount Paid .... 261.00 | 261 00

Make checks payable to the Department of Revenue and mail to:
Department of Revenue
PO Box 6309
Helena, MT 59604-6309

13AH01IN
13AH01IN

mtwa0701.SCR 12/03/13

View details about this form   View filing and printing instructions   View Saved Tax Forms

<<< Previous   Next >>>

Save and Close   Save as PDF...   Check for Errors   Print...

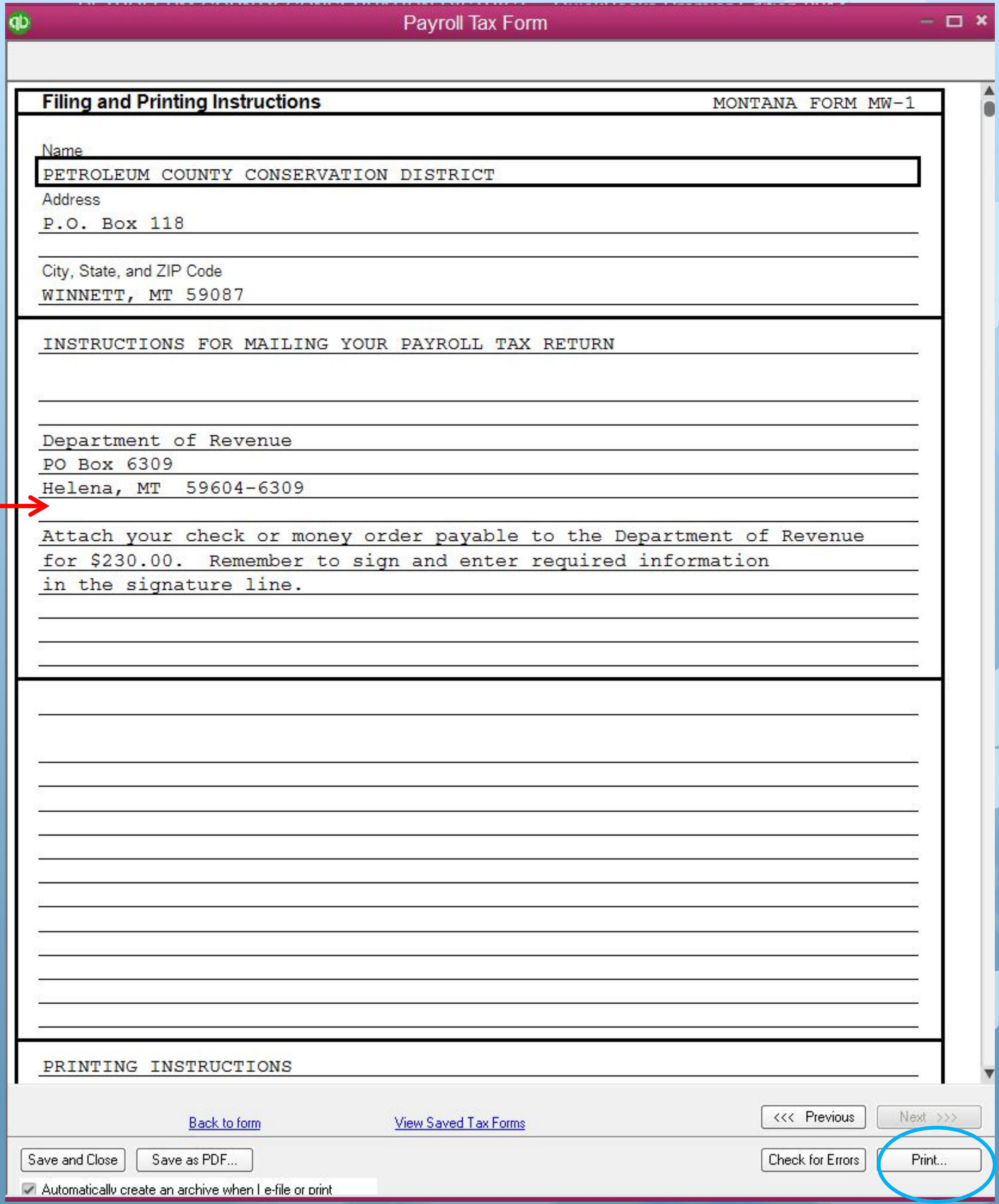
Automatically create an archive when I e-file or print

Check what type of filer your district is most are either monthly or MW-3 filers (red arrow)

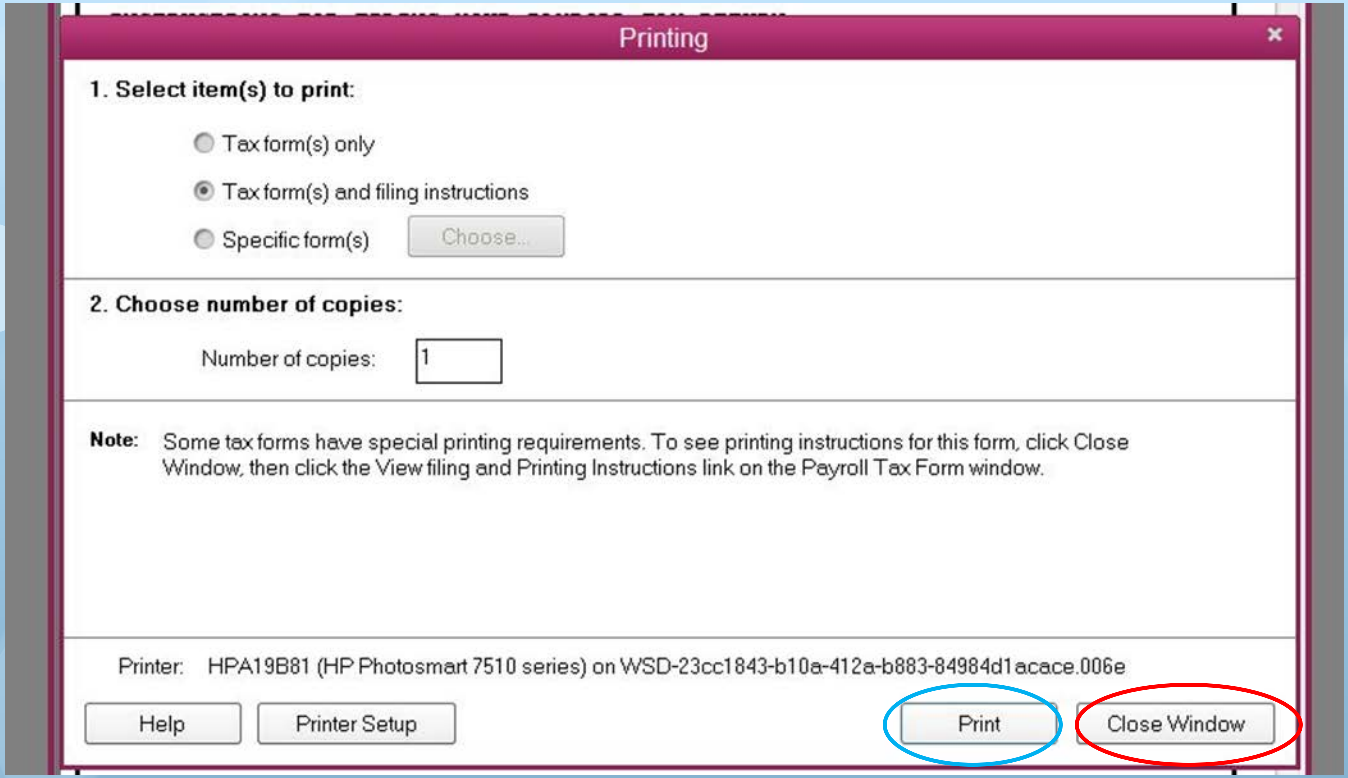
Ensure the amount matches the check, the date is correct and that all id numbers are correct (blue circles)

Click the next button (red circle) This should take you to the instructions page.

Be sure to send to the address listed



Click the print button to print (blue circle)

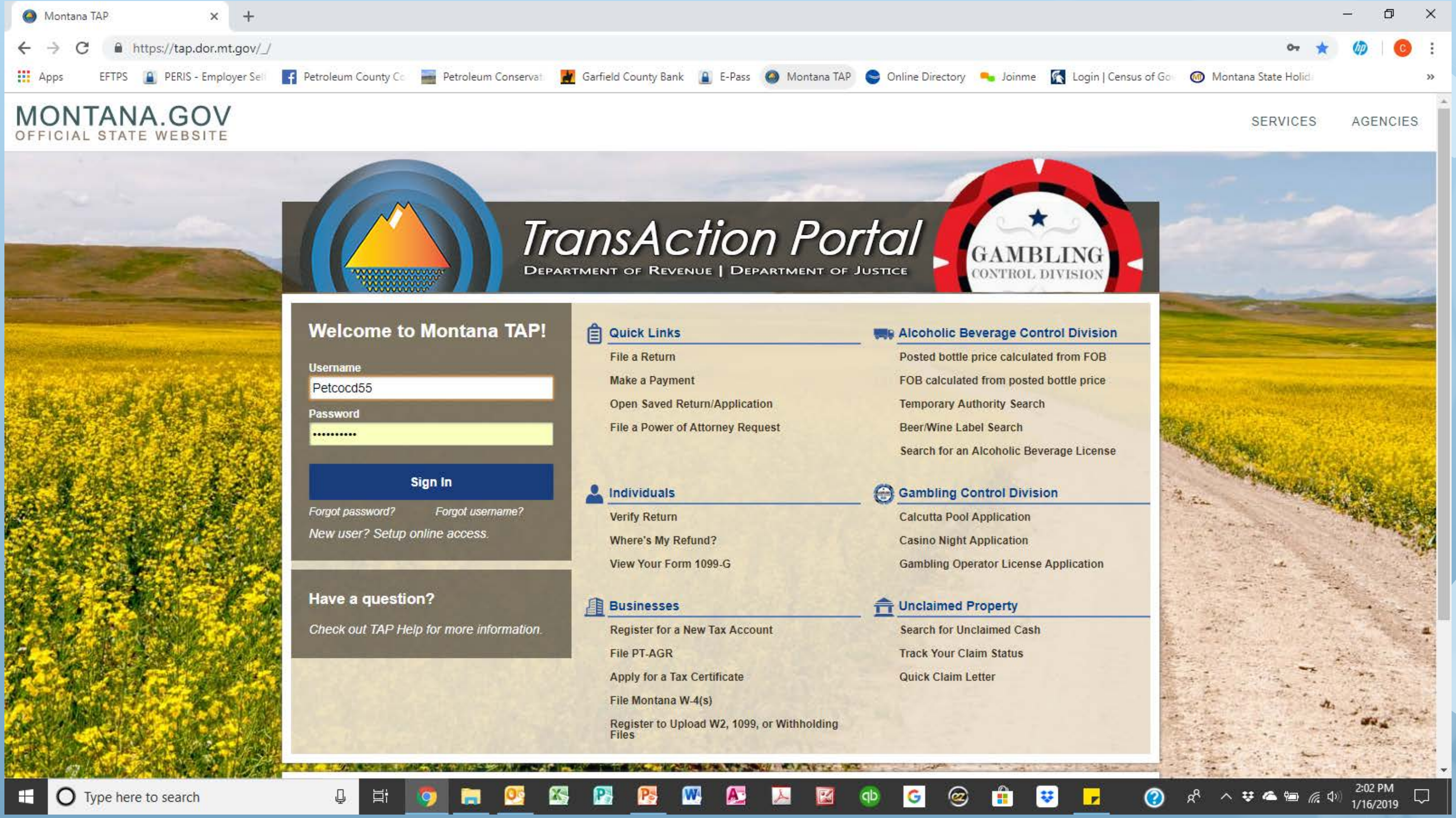


Print the form and instruction sheet for your records. (blue circle)

Then click close window (red circle)

Note: Department of Revenue usually sends you a booklet with coupons in it to be submitted with your check.

Using the online system

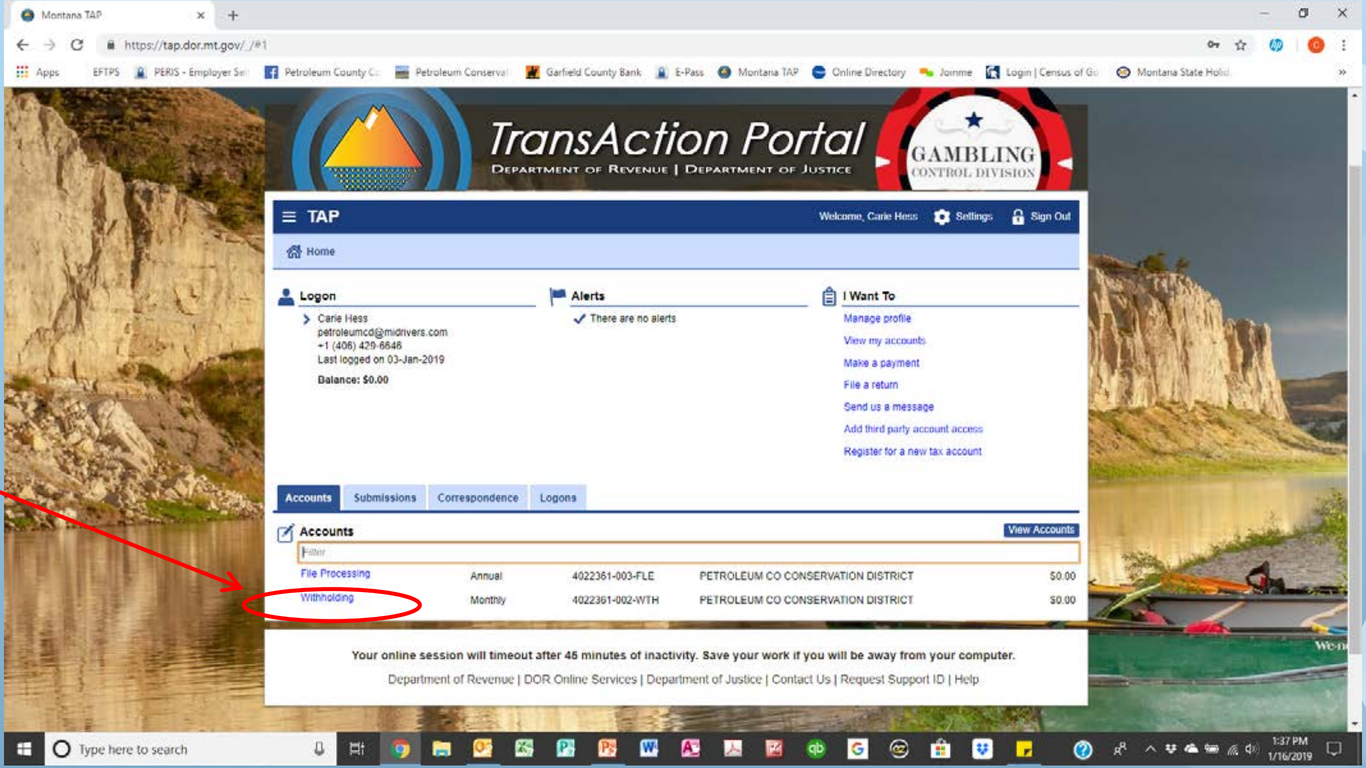


Go to https://tap.dor.mt.gov/

Enter your user name and password and sign in

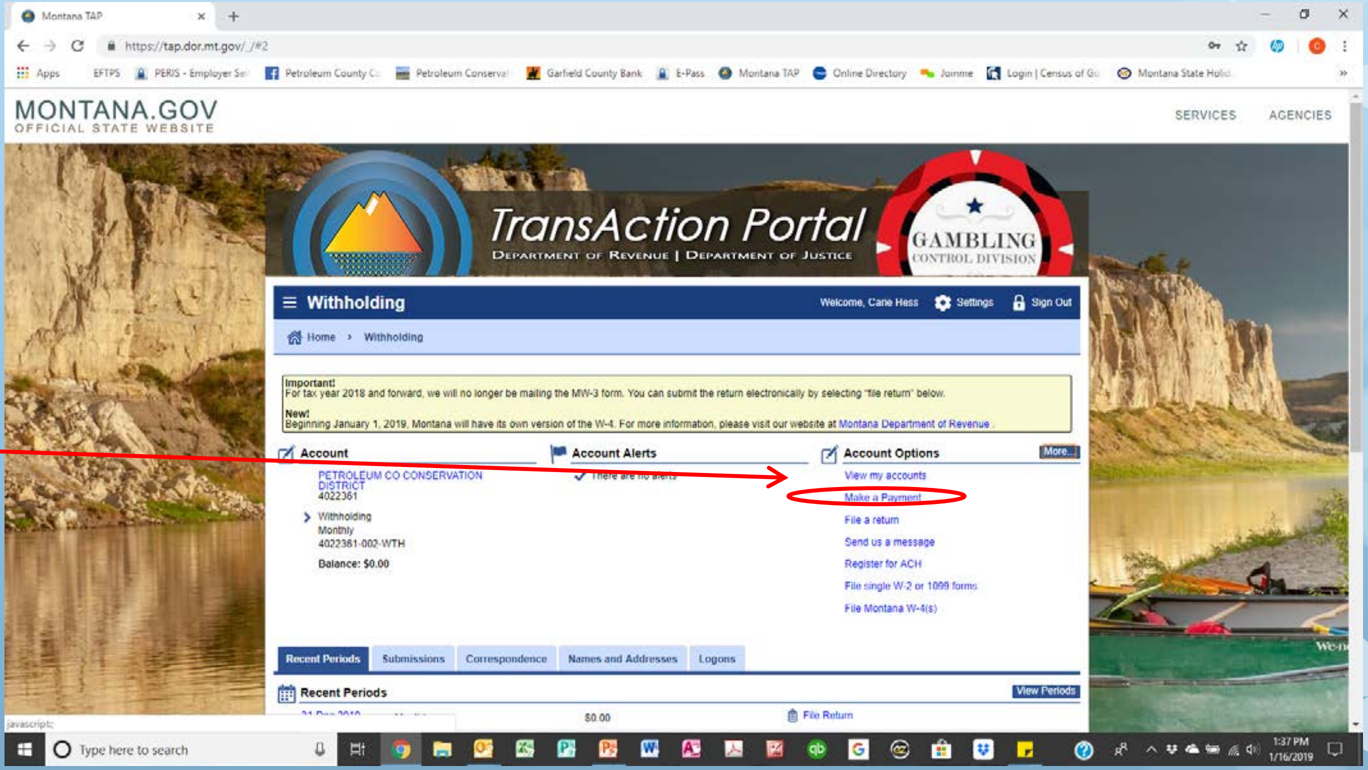
Using the online system

Click on withholding under the accounts section



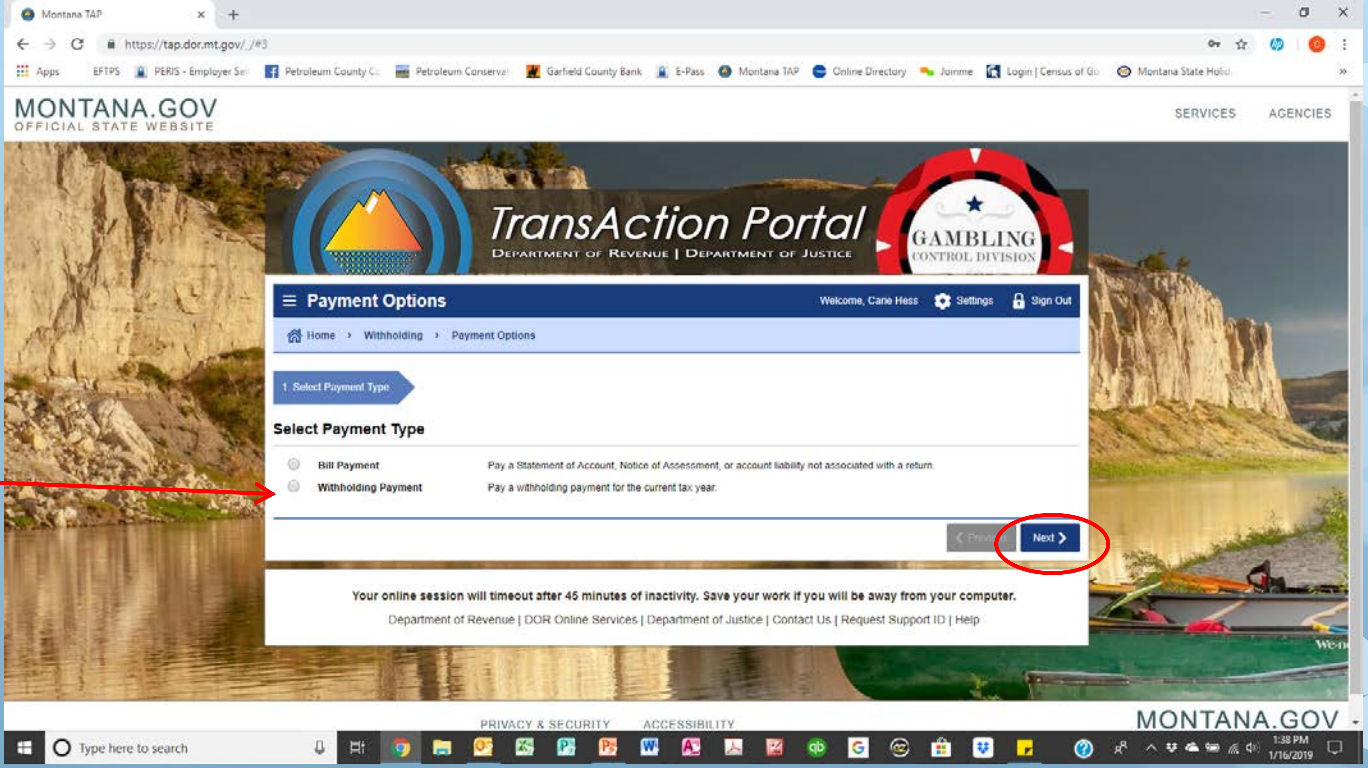
Using the online system

Click on payments under the accounts options sections



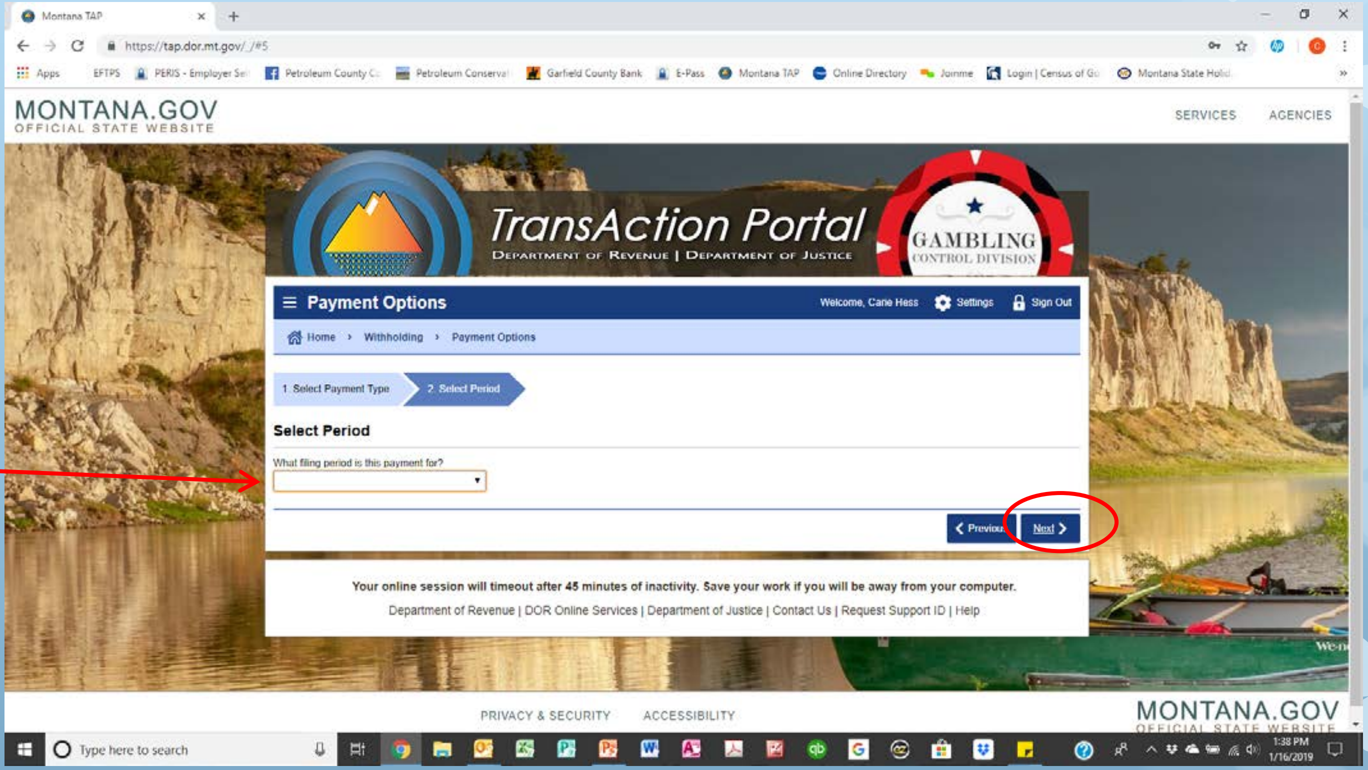
Using the online system

Click on withholding payment under payment types then click next.



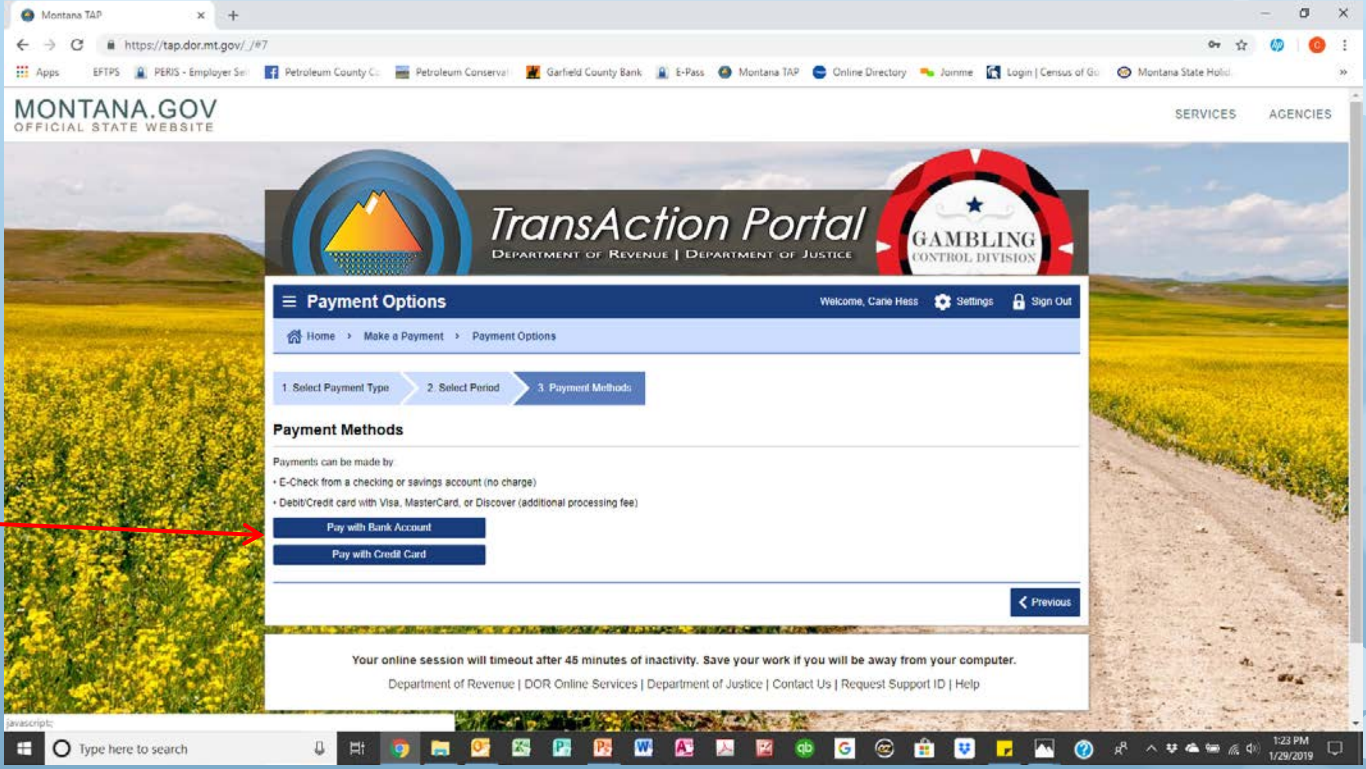
Using the online system

Click on the dropdown arrow and select the period for the payment being made then click next.



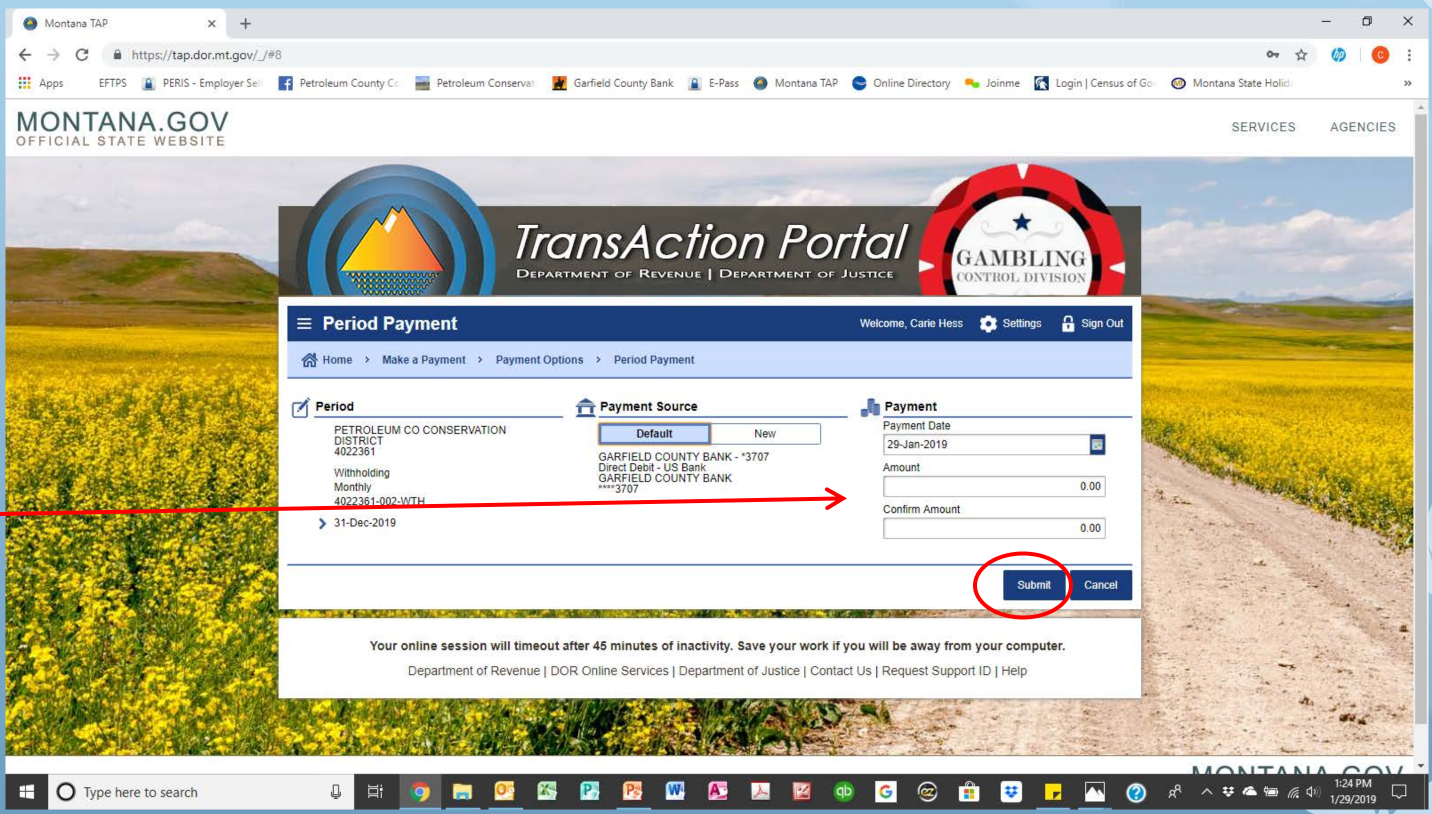
Using the online system

Click on Pay with a bank account



Using the online system

Fill out the information on the right hand side with payment date, amount and then confirm the amount then click submit. It will then ask you to confirm using your password.

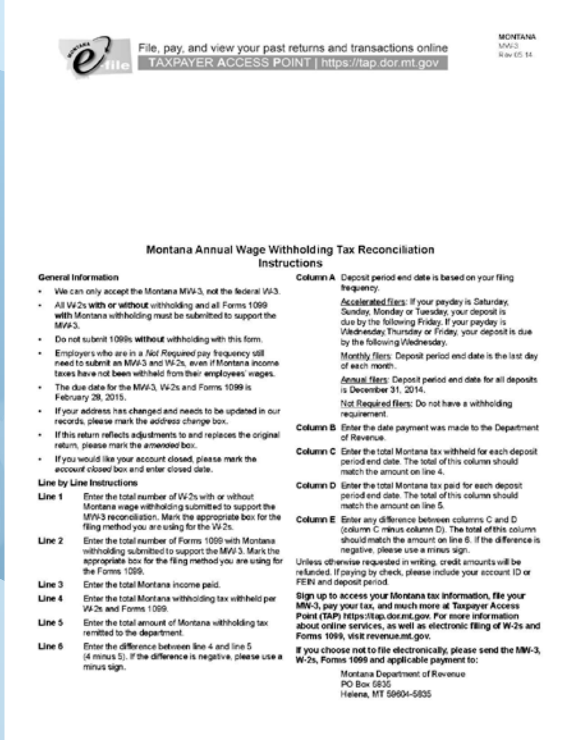


Using the online system

Once you have clicked submit it will give you an option to print the payment confirmation.
Do so and put in your records.

M-3 ANNUAL REPORT

If you do not use QuickBooks at all the Department of Revenue will send this form hardcopy to your district.



e-file — File, pay, and view your past returns and transactions online
TAXPAYER ACCESS POINT | https://tap.dor.mt.gov

MONTANA
MW-3
Rev 05 14

Montana Annual Wage Withholding Tax Reconciliation Instructions

General Information

- We can only accept the Montana MW-3, not the federal W-3.
- All W-2s with or without withholding and all Forms 1099 with Montana withholding must be submitted to support the MW-3.
- Do not submit 1099s without withholding with this form.
- Employers who are in a *Not Required* pay frequency still need to submit an MW-3 and W-2s, even if Montana income taxes have not been withheld from their employees' wages.
- The due date for the MW-3, W-2s and Forms 1099 is February 28, 2015.
- If your address has changed and needs to be updated in our records, please mark the address change box.
- If this return reflects adjustments to and replaces the original return, please mark the *amended* box.
- If you would like your account closed, please mark the *account closed* box and enter closed date.

Line by Line Instructions

Line 1 Enter the total number of W-2s with or without Montana wage withholding submitted to support the MW-3 reconciliation. Mark the appropriate box for the filing method you are using for the W-2s.

Line 2 Enter the total number of Forms 1099 with Montana withholding submitted to support the MW-3. Mark the appropriate box for the filing method you are using for the Forms 1099.

Line 3 Enter the total Montana income paid.

Line 4 Enter the total Montana withholding tax withheld per W-2s and Forms 1099.

Line 5 Enter the total amount of Montana withholding tax remitted to the department.

Line 6 Enter the difference between line 4 and line 5 (4 minus 5). If the difference is negative, please use a minus sign.

Column A Deposit period end date is based on your filing frequency.
Accelerated filers: If your payday is Saturday, Sunday, Monday or Tuesday, your deposit is due by the following Friday. If your payday is Wednesday, Thursday or Friday, your deposit is due by the following Wednesday.
Monthly filers: Deposit period end date is the last day of each month.
Annual filers: Deposit period end date for all deposits is December 31, 2014.
Not Required filers: Do not have a withholding requirement.

Column B Enter the date payment was made to the Department of Revenue.

Column C Enter the total Montana tax withheld for each deposit period end date. The total of this column should match the amount on line 4.

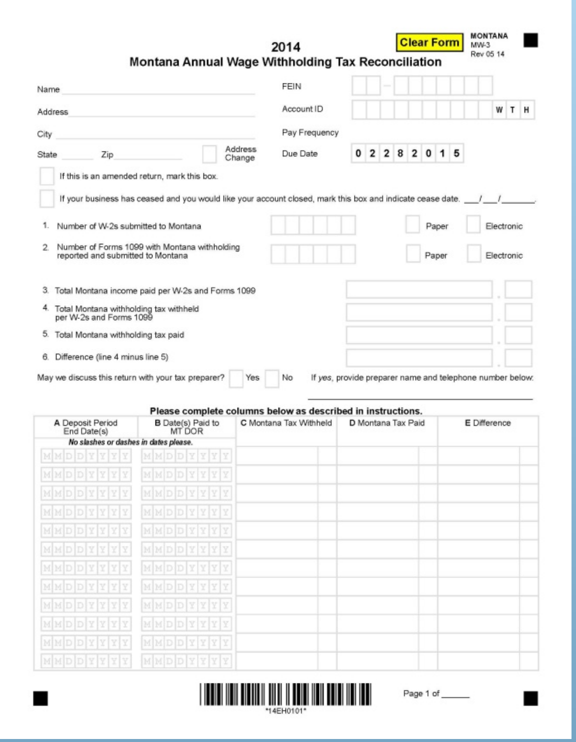
Column D Enter the total Montana tax paid for each deposit period end date. The total of this column should match the amount on line 5.

Column E Enter any difference between columns C and D (column C minus column D). The total of this column should match the amount on line 6. If the difference is negative, please use a minus sign.

Unless otherwise requested in writing, credit amounts will be refunded. If paying by check, please include your account ID or FEIN and deposit period.

Sign up to access your Montana tax information, file your MW-3, pay your tax, and much more at Taxpayer Access Point (TAP) https://tap.dor.mt.gov. For more information about online services, as well as electronic filing of W-2s and Forms 1099, visit revenue.mt.gov.

If you choose not to file electronically, please send the MW-3, W-2s, Forms 1099 and applicable payment to:
Montana Department of Revenue
PO Box 5835
Helena, MT 59604-5835



2014
Montana Annual Wage Withholding Tax Reconciliation

Clear Form — MONTANA MW-3 Rev 05 14

Name ______ FEIN
Address ______ Account ID W T H
City ______ Pay Frequency
State ____ Zip ______ Address Change — Due Date 0 2 2 8 2 0 1 5

If this is an amended return, mark this box.
If your business has ceased and you would like your account closed, mark this box and indicate cease date. ___/___/______

1. Number of W-2s submitted to Montana — Paper — Electronic
2. Number of Forms 1099 with Montana withholding reported and submitted to Montana — Paper — Electronic
3. Total Montana income paid per W-2s and Forms 1099
4. Total Montana withholding tax withheld per W-2s and Forms 1099
5. Total Montana withholding tax paid
6. Difference (line 4 minus line 5)

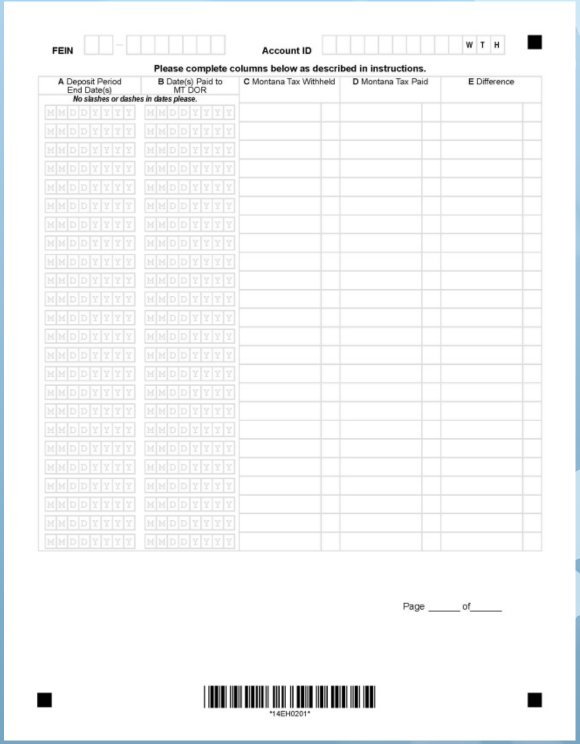
May we discuss this return with your tax preparer? Yes No — If yes, provide preparer name and telephone number below.

Please complete columns below as described in instructions.

A Deposit Period End Date(s)	B Date(s) Paid to MT DOR	C Montana Tax Withheld	D Montana Tax Paid	E Difference

No slashes or dashes in dates please.

14EH0101
Page 1 of _____



FEIN — Account ID W T H

Please complete columns below as described in instructions.

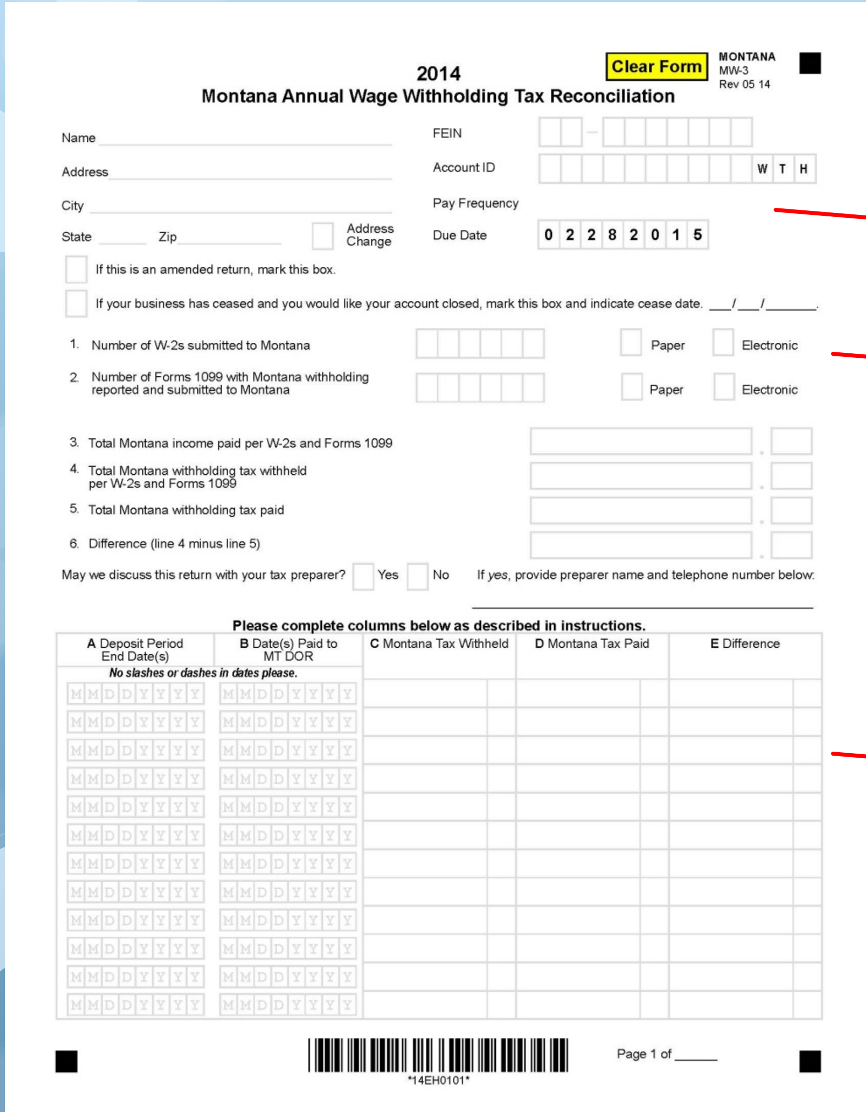
A Deposit Period End Date(s)	B Date(s) Paid to MT DOR	C Montana Tax Withheld	D Montana Tax Paid	E Difference

No slashes or dashes in dates please.

Page _____ of _____

14EH0201

Completing the form by hand



Clear Form

MONTANA
MW-3
Rev 05 14

2014
Montana Annual Wage Withholding Tax Reconciliation

Name ______

Address ______

City ______

State ____ Zip ______ Address Change

FEIN

Account ID W T H

Pay Frequency

Due Date 0 2 2 8 2 0 1 5

If this is an amended return, mark this box.

If your business has ceased and you would like your account closed, mark this box and indicate cease date. ___/___/_______.

1. Number of W-2s submitted to Montana — Paper — Electronic
2. Number of Forms 1099 with Montana withholding reported and submitted to Montana — Paper — Electronic
3. Total Montana income paid per W-2s and Forms 1099
4. Total Montana withholding tax withheld per W-2s and Forms 1099
5. Total Montana withholding tax paid
6. Difference (line 4 minus line 5)

May we discuss this return with your tax preparer? Yes No If *yes*, provide preparer name and telephone number below.

Please complete columns below as described in instructions.

A Deposit Period End Date(s)	B Date(s) Paid to MT DOR	C Montana Tax Withheld	D Montana Tax Paid	E Difference
No slashes or dashes in dates please.				
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			
MMDDYYYY	MMDDYYYY			

14EH0101

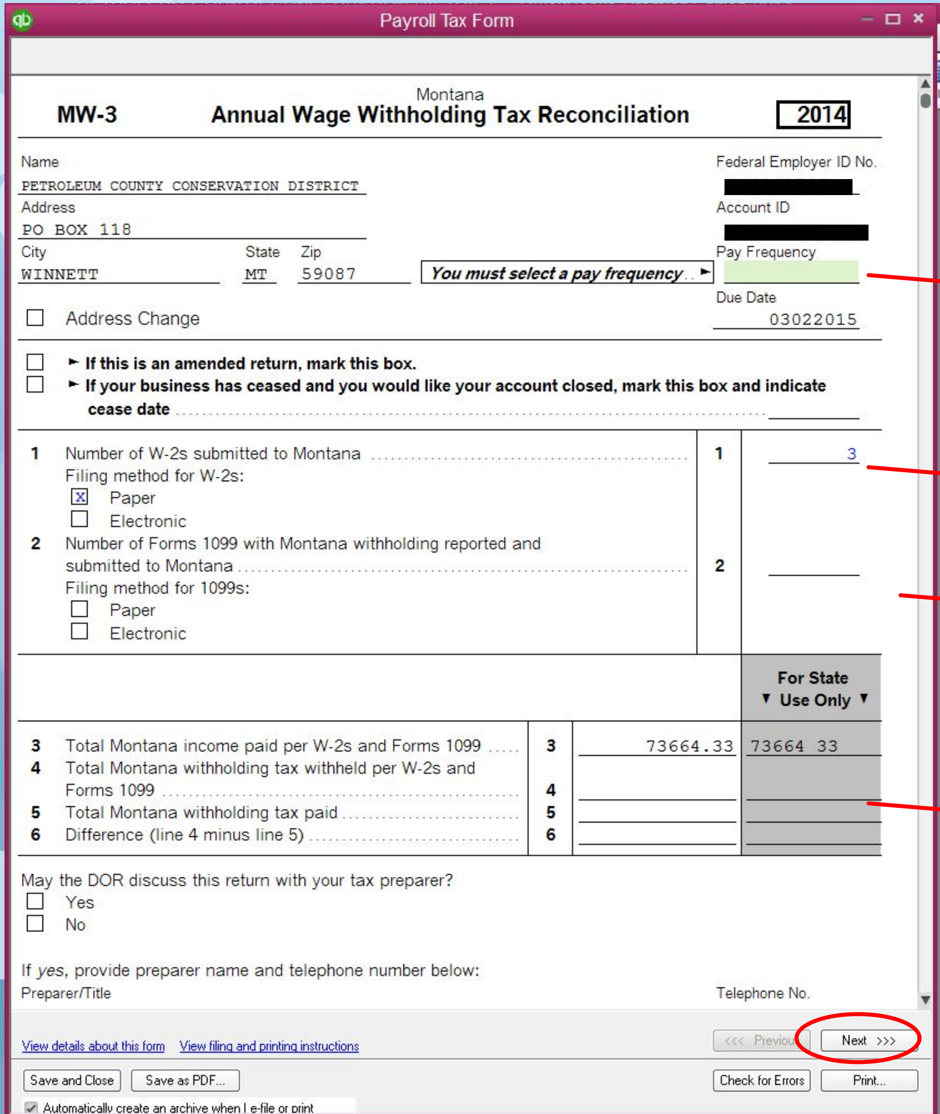
Page 1 of ______

Here you will enter monthly or quarterly

You should enter whether your district files paper or electronic to the state for W-2's & 1099's and to ensure that you have the correct number of employees and contractor's listed and the wages are correct if you need more than 1 page be sure to mark the bottom of the page as needed.

M-3 ANNUAL REPORT

Using QuickBooks



Payroll Tax Form

Montana

MW-3 **Annual Wage Withholding Tax Reconciliation** **2014**

Name: PETROLEUM COUNTY CONSERVATION DISTRICT

Federal Employer ID No. [redacted]

Address: PO BOX 118

Account ID [redacted]

City: WINNETT State: MT Zip: 59087 *You must select a pay frequency..*

Pay Frequency

Due Date 03022015

☐ Address Change

☐ ► **If this is an amended return, mark this box.**

☐ ► **If your business has ceased and you would like your account closed, mark this box and indicate cease date**

1 Number of W-2s submitted to Montana 1 3

Filing method for W-2s:

☒ Paper

☐ Electronic

2 Number of Forms 1099 with Montana withholding reported and submitted to Montana 2

Filing method for 1099s:

☐ Paper

☐ Electronic

			For State Use Only
3 Total Montana income paid per W-2s and Forms 1099	3	73664.33	73664 33
4 Total Montana withholding tax withheld per W-2s and Forms 1099	4		
5 Total Montana withholding tax paid	5		
6 Difference (line 4 minus line 5)	6		

May the DOR discuss this return with your tax preparer?

☐ Yes

☐ No

If *yes*, provide preparer name and telephone number below:

Preparer/Title Telephone No.

View details about this form View filing and printing instructions

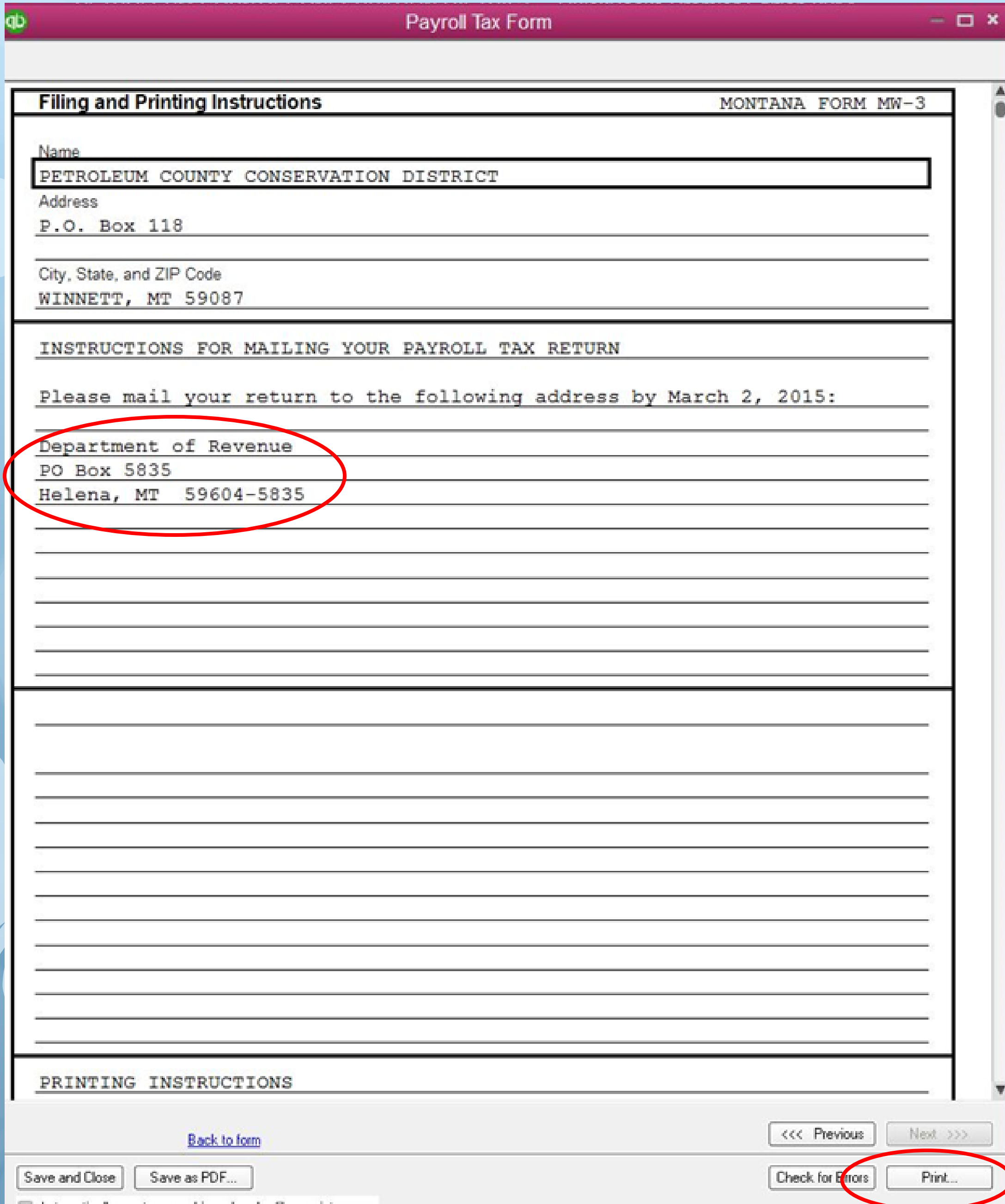
<<< Previous Next >>>

Save and Close Save as PDF... Check for Errors Print...

☑ Automatically create an archive when I e-file or print

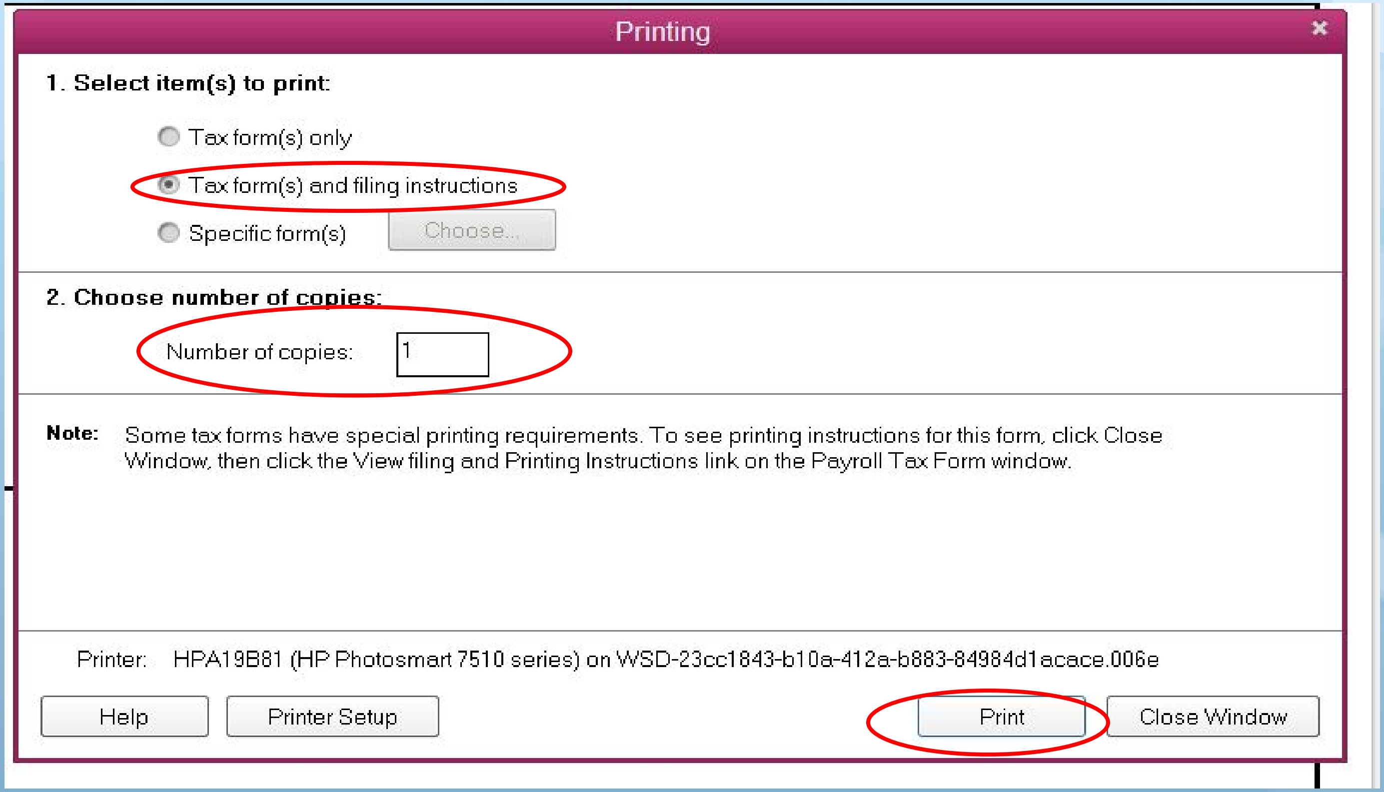
Here you will enter monthly or annual

You should enter whether your district files paper or electronic to the state for W-2's & 1099's and to ensure that you have the correct number of employees and contractor's listed and the wages are correct then click next.



You will need to send the report and copies of all W-2's and 1099's to the address listed.

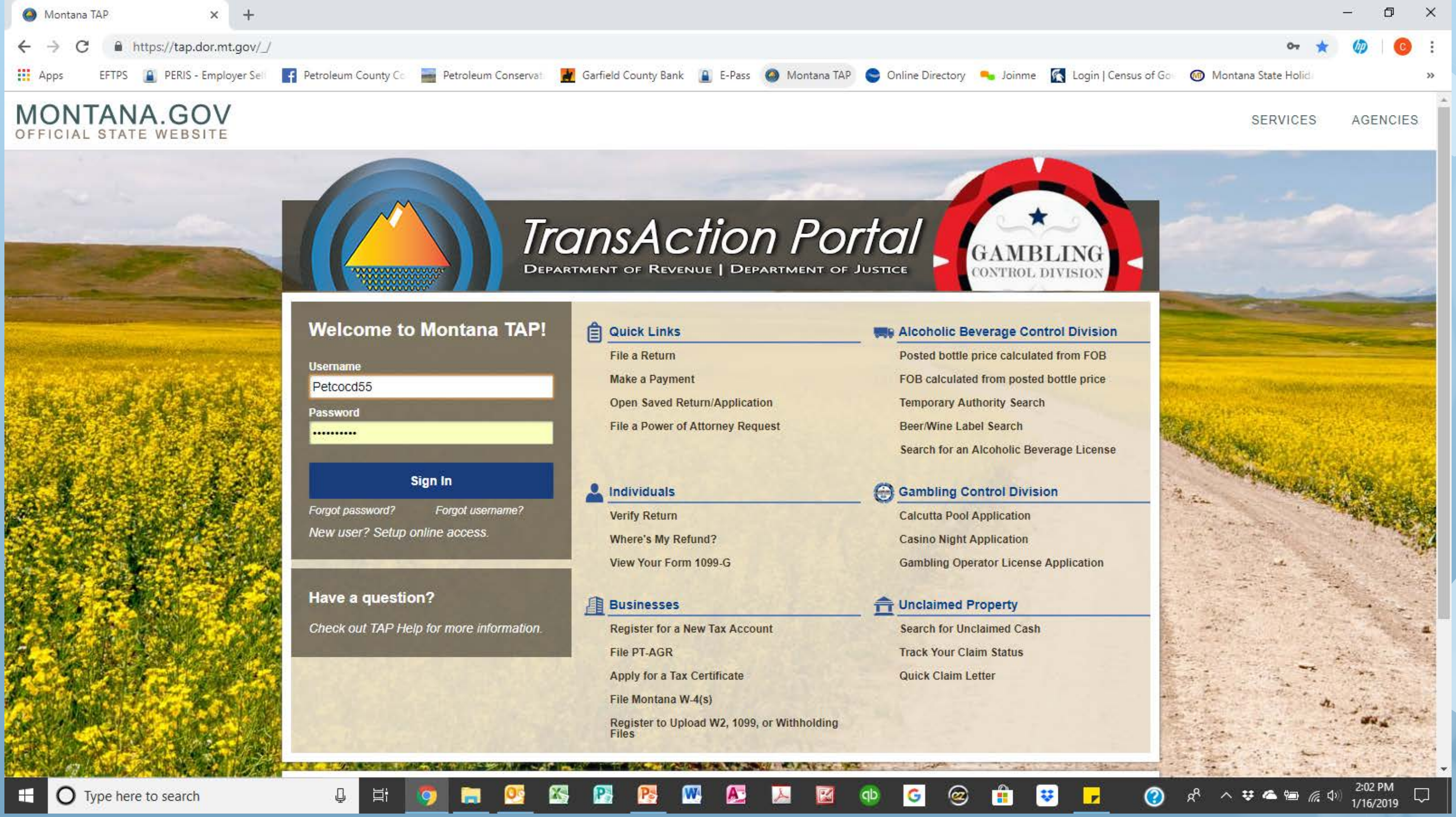
Then click print



Click on the tax form and filing instructions, then # of copies then the print button.

Remember to have enough copies to file in district records where needed.

Using the online system

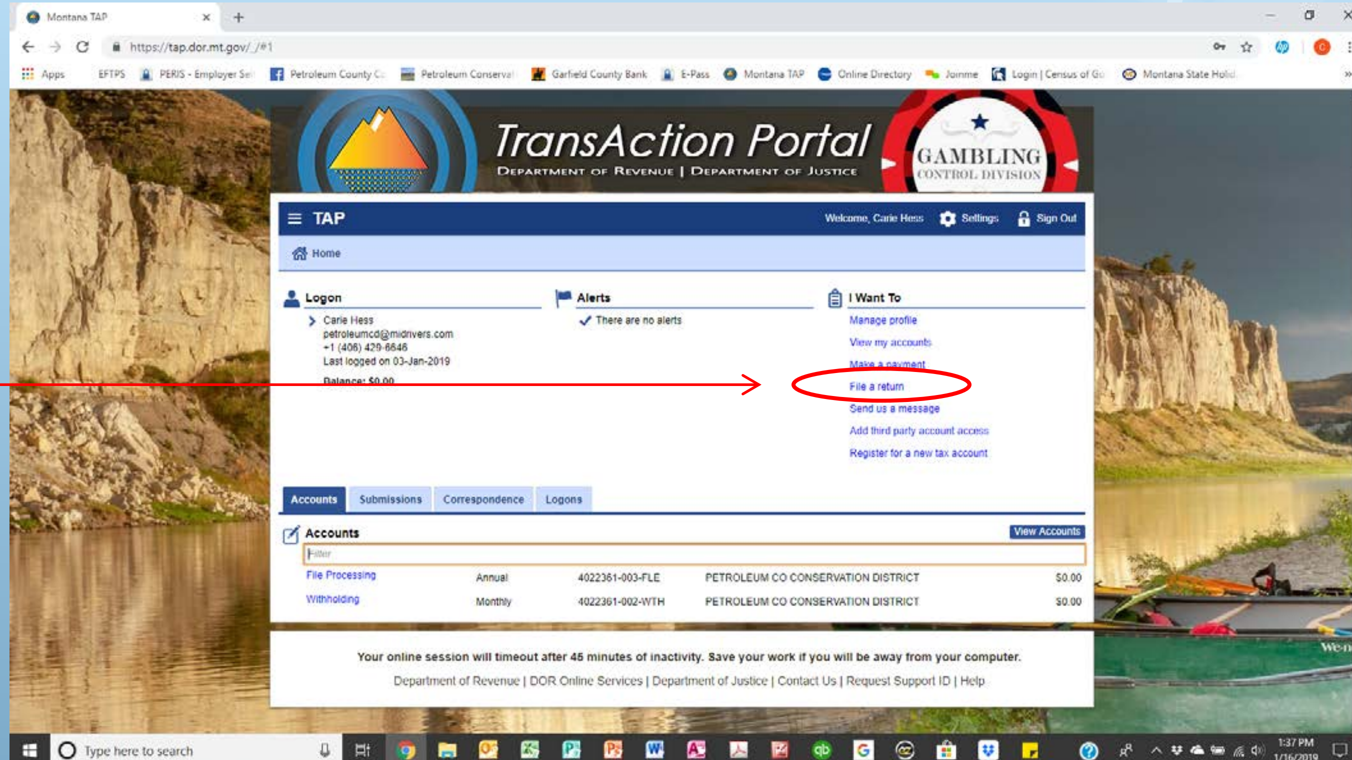


Go to **https://tap.dor.mt.gov/**

Enter your user name and password and sign in

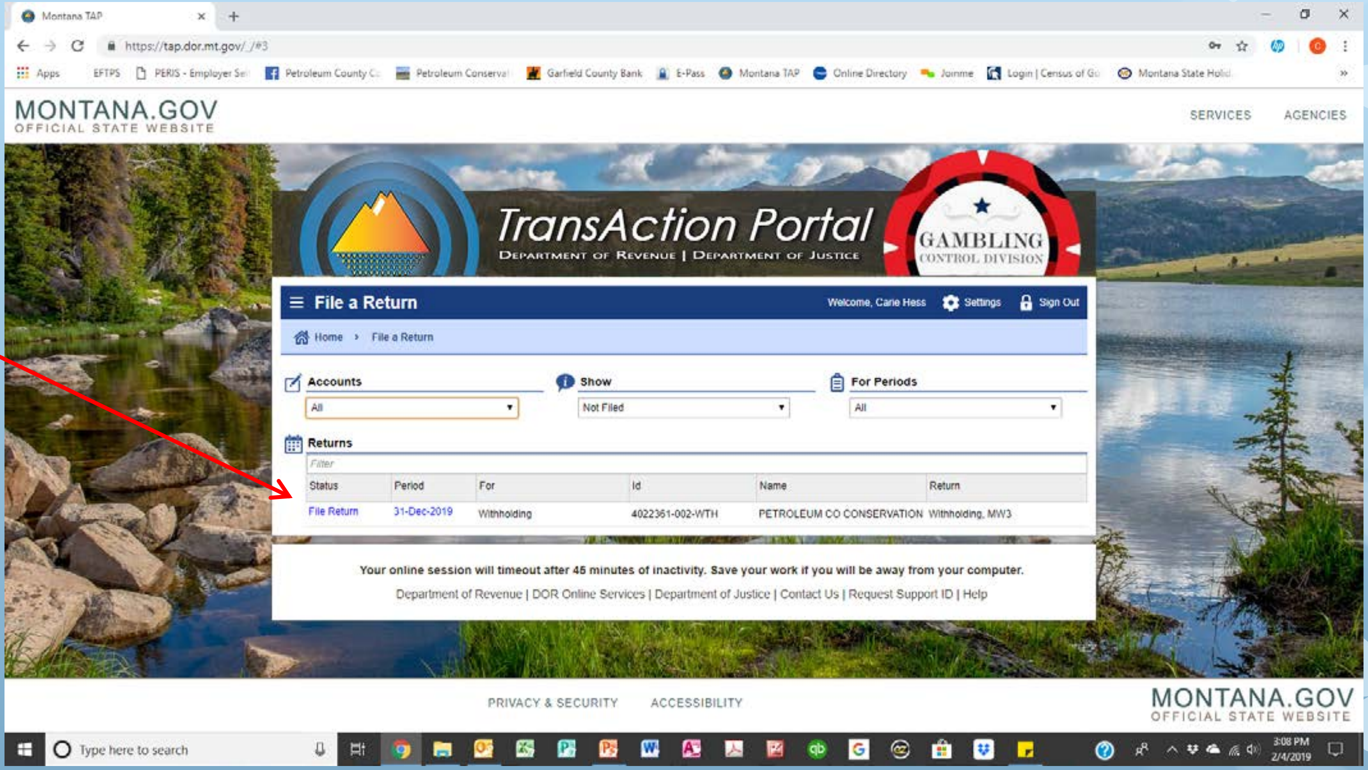
Using the online system

Click
File a return
under I
Want to



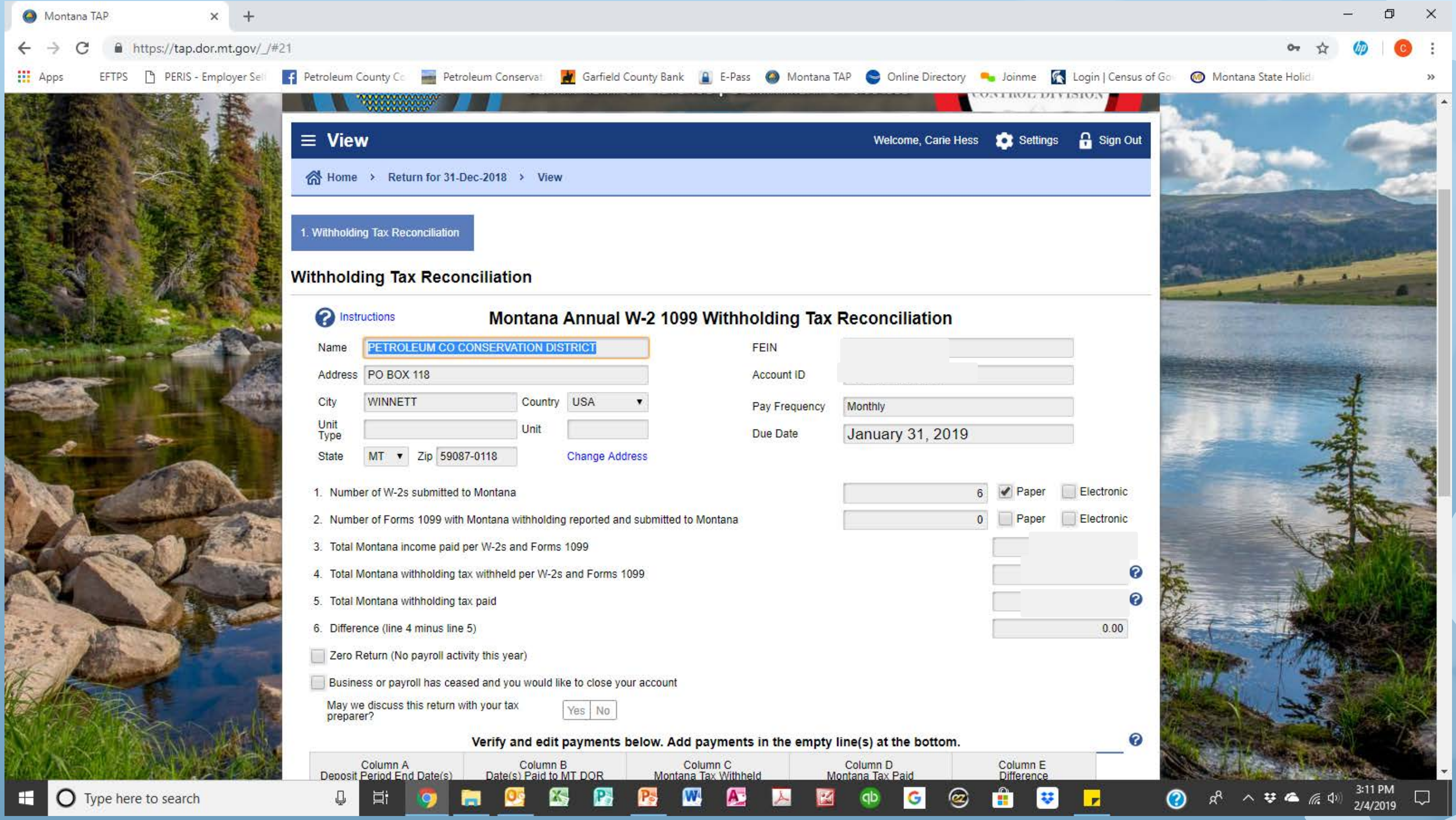
Using the online system

Click on the file return for the period you are reporting for.



Using the online system

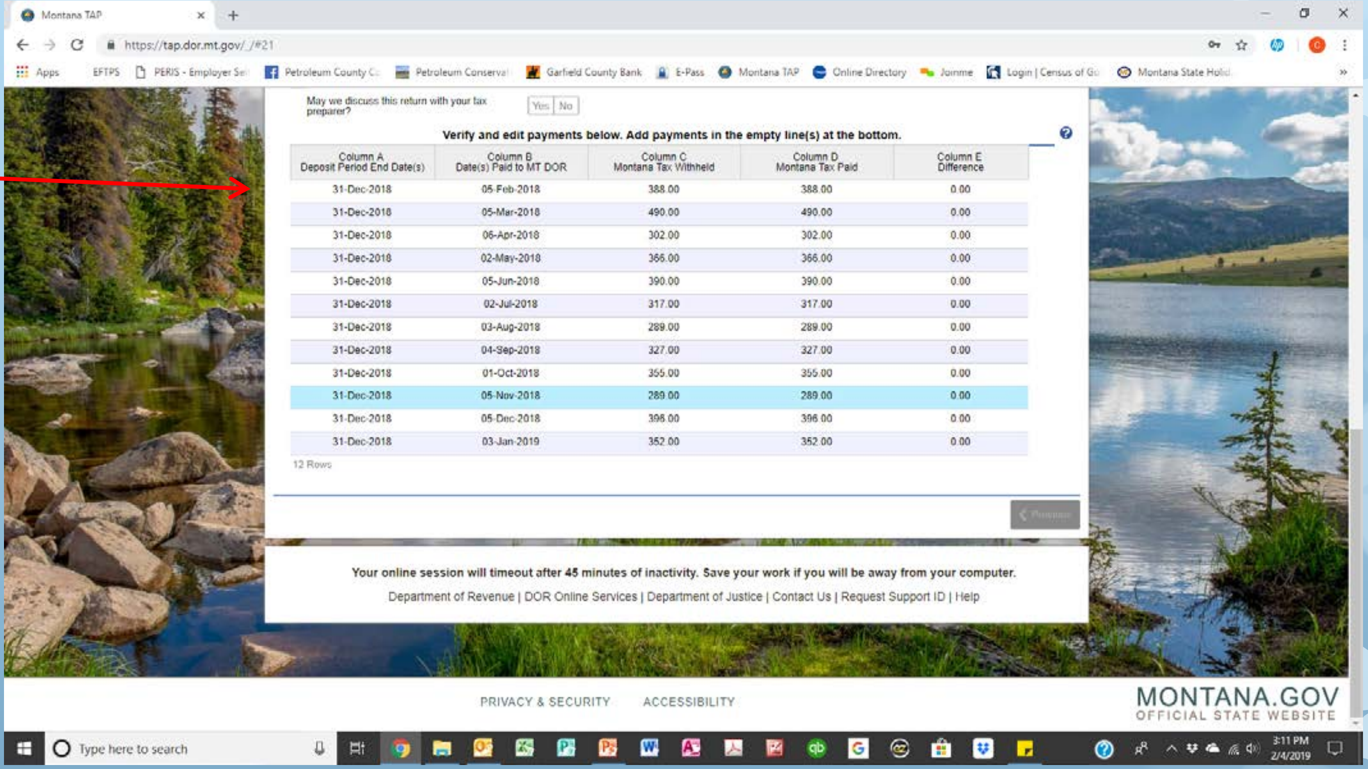
Fill in your data in the boxes if you use the website to make your payments then a bunch of the information will auto populate.



Be sure to enter whether you will be sending your W2's and 1099's electronically or by paper.

Using the online system

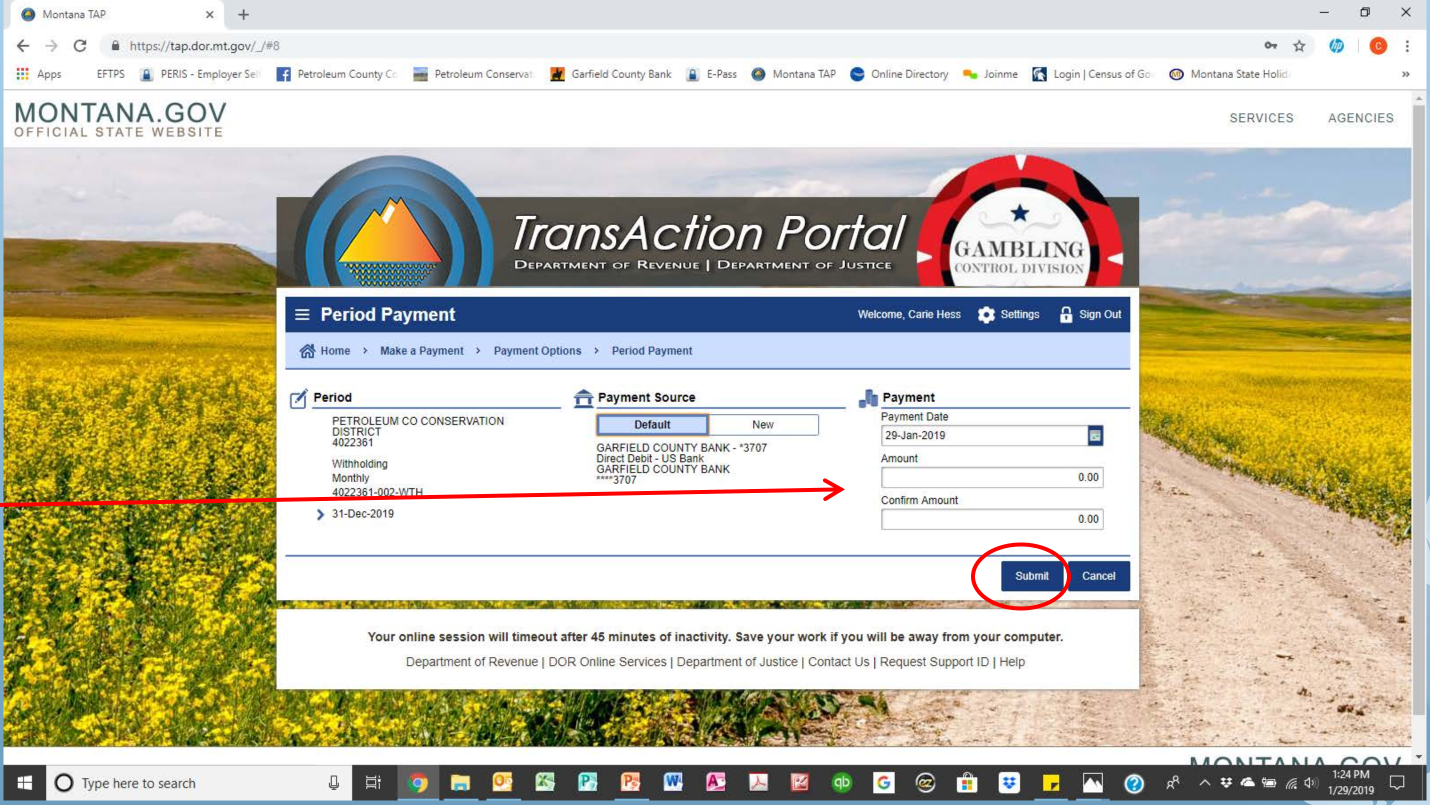
Click on verify and edit payments and make sure that all of your payments are there(it will auto populate if you use it for your payments) if they are not there then manually put the information in



Column A Deposit Period End Date(s)	Column B Date(s) Paid to MT DOR	Column C Montana Tax Withheld	Column D Montana Tax Paid	Column E Difference
31-Dec-2018	05-Feb-2018	388.00	388.00	0.00
31-Dec-2018	05-Mar-2018	490.00	490.00	0.00
31-Dec-2018	06-Apr-2018	302.00	302.00	0.00
31-Dec-2018	02-May-2018	366.00	366.00	0.00
31-Dec-2018	05-Jun-2018	390.00	390.00	0.00
31-Dec-2018	02-Jul-2018	317.00	317.00	0.00
31-Dec-2018	03-Aug-2018	289.00	289.00	0.00
31-Dec-2018	04-Sep-2018	327.00	327.00	0.00
31-Dec-2018	01-Oct-2018	355.00	355.00	0.00
31-Dec-2018	05-Nov-2018	289.00	289.00	0.00
31-Dec-2018	05-Dec-2018	396.00	396.00	0.00
31-Dec-2018	03-Jan-2019	352.00	352.00	0.00

Using the online system

Fill out the information on the right hand side with payment date, amount and then confirm the amount then click submit. It will then ask you to confirm using your password.



Using the online system

Once you have clicked submit it will give you an option to print a copy with the confirmation code on it.
Do so and put in your records.

Unemployment Insurance Quarterly Reporting & Payments

Just as a reminder governmental entities need to change their rates starting July 1st.

All districts will report and pay in quarterly. The department of Labor & Industry Unemployment Contributions Bureau will send you a form or you can get one off their website for those district who do not use QuickBooks payroll.

If you choose to pay through the online service follow the next 7 slides that will show you how to register and use the site.

How to sign up for access to UI eServices for Employers

As of February 24th, 2014, **UI eServices for Employers** replaces both WOW and UI4Employers. If you have not already signed up for access to the new UI eServices, you must do so (even if you were formerly using WOW and/or UI4Employers).

PLEASE NOTE: UI eServices for Employers recognizes you based on a Montana ePass user id. If you do not already have an ePass user id, you must create one before you can request access to eServices. You must utilize the same ePass user id each time you return to UI eServices for Employers. You cannot log into UI eServices for Employers using a Login with OpenID. If this is the only ePass Montana log in you have, you will need to create a new ePass login.

The following step-by-step directions will help guide you through the process to gain access to UI eServices. There are two parts to the process: log into ePass (may require creating an ePass account) and sign up to use UI eServices. The initial eServices registration process will only need to be completed the first time you are gaining access to the service.

Before beginning, if you are an existing (active or inactive) employer or employer representative (employee who prepares reports, etc.) please make sure you have the following information available to you:

- Your business' FEIN, UI Account Number, and Mailing ZIP Code
- Your business' Total UI Rate
- The last quarterly UI report filed for your business

If you are a new employer, and have not registered for Unemployment Insurance yet, you will need to do so. Please see the New Employer section of this document.

If you are a Third Party Agent (TPA), see the third party agent section of this document before beginning.

Additional Notes/Tips before Beginning:

- In UI eServices, anything highlighted in yellow is a required field and anything in red is in error. If you are not being allowed to proceed to the next step, please check for any fields that are still yellow or red.

Existing Employers

From the UI eServices for Employers starting page (uieservices.mt.gov):

1. Click on the blue link that says "Click Here to Log In Using ePass".
    - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click "Login" under the section titled "Login with ePass Montana".
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click "Create an Account"
5. Enter the following required fields:
    - First Name
    - Last Name
    - Primary Email

How to sign up for access to UI eServices for Employers

- Verify Primary Email
- Username
    - Can be anything you choose but must be at least 6 characters long
- Password
    - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password can not be the same as your username and it is case sensitive.
- Verify Password
- Password Hint
    - Used to help you remember your password (should not be your password)
- Security Info
    - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.

6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov. **Proceed to Step 10**.

Existing ePass User:

8. Under the "Existing User" section, enter your ePass Username and Password.
9. Click "Login"
    - You will be redirected back to uieservices.mt.gov. Proceed to Step 10.

UI eService access for existing or new ePass User:

10. Click the blue link that says "New to UI eServices? Click Here to Sign up for Online Access".
11. Select access type by clicking in one of the two radio buttons, choose either
    - Employer/Employer Representative, or
    - Third Party Agent (If you are Third Party Agent, go to the TPA section of this document)
12. ePass Username – No entry necessary, this will be brought over automatically from ePass
13. Enter a **Contact Name** (your name)
14. Enter a **Contact Email** (the best email address to use to reach you)
15. Enter **Contact Phone Number** (best phone number to reach you at)
    - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
16. Enter **Alternate Phone Number** (not required)
    - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
17. Choose a **Secret Question** from the drop down box
18. Enter the **Secret Answer** to the question chosen in Step 17.
19. Enter the **Secret Answer** a second time to **Confirm** the answer.
    - Note: Your "Secret Answer" will be used as a second layer of security within ePass, you will be asked to enter your secret answer when you save and/or submit reports, payments, or other requests.
20. From the drop down menu answer the question "Are you a new Employer?"

How to sign up for access to UI eServices for Employers

- If you answer yes, select the blue link that appears to be redirected to register for a UI Account number.
- If you answer no, proceed with step 16.

The information entered in the following steps will be validated against what we currently have in our system to gain access; your answers must match what we have.

21. Enter your business' **FEIN** number.
22. Enter your business' **UI Account Number.**
23. Enter your business' **Mailing Address Zip Code**.
24. Select the radio button that best describes "**What is your Business Role?"**
    - I am an owner, officer, or other principal of the business
    - I am an authorized employee of the business that can have online access
25. Using the drop down box, answer the question "**Is your Account Number Still Active?"**
    - If you enter YES, proceed with step 25
    - If you enter NO, skip to step 35
26. Click either the Yes or No radio button to answer the question "**Has a UI-5 been filed for your business?"**
    - Note: A UI-5 is the quarterly report submitted each quarter listing your employees and the wages paid them. If you have submitted any of these in the past, answer Yes to this question.
27. Using the drop down box answer the question "**What is your business' Employer Class?"**
    - Note: This question is referring to whether or not your business is Experience Rated (most employers), Governmental, or Reimbursable (501(c)(3) Non-profits who selected the reimbursable option).
28. Enter the answer to "**What is your business' 2014 total UI Tax Rate?**"
    - This is your TOTAL rate for 2014 (UI rate + AFT rate).
    - Enter the rate using this format _._ _ Do not enter the % sign.
29. Enter the answer to the question "**What were the total gross wages reported on the last quarterly report filed for your business?**"
    - Gross wages are the total amount of wages paid to your employees before any amount of excess wages (wages over the wage base) are subtracted. This is line 1 under Step 3 on the paper quarterly report.
    - Use the last quarterly report you filed with us, not the one you are currently trying to file.
    - You do not need to enter commas, but do include the decimal.
    - If the total gross wages in the last quarter you reported were 0.00, check the **Zero Reported** checkbox.
30. **Choose an additional question to answer** from the drop down box.
    - **What was the amount of your business' last payment posted after 2/24/2014?**
        - This question can only be used IF a payment has been made since we went live with our new system. If you have not made a payment between 02/24/14 and today, select the other question.
    - **What were the total taxable wages reported on the last quarterly report filed for your business?**
        - Taxable wages are the amount of wages after excess (if applicable) has been subtracted. For experience rated employers, this is line 3 under Step 3 on the

paper quarterly report. For Governmental or Reimbursable employers, it would be the same as the gross amount reported as excess cannot be claimed.
- Use the last quarterly report you filed with us, not the one you are currently trying to file.
- You do not need to enter commas, but do include the decimal.
- If the total taxable wages in the last quarter you reported were 0.00, check the **Zero Reported** checkbox.

31. Click Submit.
32. You should receive a confirmation page, you may print the confirmation page if you choose
33. Proceed into eServices by clicking OK
34. Enter your "Secret Answer" that you created for eServices (not your ePass password).

If your UI Account Number is no longer active:

35. Click either the Yes or No radio button to answer the question "**Has a UI-5 been filed for your business?**"
    - Note: A UI-5 is the quarterly report submitted each quarter listing your employees and the wages paid them. If you ever submitted any of these in the past, answer Yes to this question.
36. Using the drop down box, answer the question "**What was your business' Employer Class?**"
    - Note: This question is referring to whether or not your business was Experience Rated (most employers), Governmental, or Reimbursable (501(c)(3) Non-profits who selected the reimbursable option).
37. Enter the answer to the question "**What year did you inactivate your account?**"
38. Enter the answer to the question "**What were the total gross wages reported on the last quarterly report filed for your business?**"
    - Gross wages are the total amount of wages paid to your employees before any amount of excess wages (wages over the wage base) are subtracted. Line 1 under Step 3 on the paper quarterly report.
    - Use the last quarterly report you filed with us, not the one you are currently trying to file.
    - You do not need to enter commas, but do include the decimal.
    - If the total gross wages in the last quarter you reported were 0.00, check the **Zero Reported** checkbox.
39. **Choose an additional question to** answer from the drop down box.
    - **What was the amount of your business' last payment posted after 2/24/2014?**
        - This question can only be used IF a payment has been made since we went live with our new system. If you have not made a payment between 02/24/2014 and today, select the other question.
    - **What were the total taxable wages reported on the last quarterly report filed for your business?**
        - Taxable wages are the amount of wages after excess (if applicable) has been subtracted. For experience rated employers, this is line 3 under Step 3 on the paper quarterly report. For Governmental or Reimbursable employers, it would be the same as the gross amount reported as excess cannot be claimed.
        - Use the last quarterly report you filed with us, not the one you are currently trying to file.

How to sign up for access to UI eServices for Employers

- You do not need to enter commas, but do include the decimal.
- If the total taxable wages in the last quarter you reported were 0.00, check the **Zero Reported** checkbox.

40. Click Submit.
41. You should receive a confirmation page; you may print the confirmation page if you choose
42. Proceed into eServices, clicking OK
43. Enter your "Secret Answer" that you created for eServices (not your ePass password).

THIRD PARTY ADMINISTRATOR (TPA)

To sign up for eServices access as a Third Party Administrator (TPA), you must be recorded as a customer with Montana Unemployment Insurance. You DO NOT have to have (or are required to have) a Montana UI Account. If you are unsure if you are recorded as a customer with us, please contact us at 406-444-6963 or uieservices@mt.gov

From the UI eServices for Employers starting page (uieservices.mt.gov):

1. Click on the blue link that says "Click Here to Log In Using ePass".
    - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click "Login" under the section titled "Login with ePass Montana".
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click "Create an Account"
5. Enter the following required fields:
    - First Name
    - Last Name
    - Primary Email
    - Verify Primary Email
    - Username
        - Can be anything you choose but must be at least 6 characters long
    - Password
        - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password can not be the same as your username and it is case sensitive.
    - Verify Password
    - Password Hint
        - Used to help you remember your password (should not be your password)
    - Security Info
        - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.
6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov - **Proceed to Step 10**.

Existing ePass User:

8. Under the "Existing User" section, enter your ePass Username and Password.

How to sign up for access to UI eServices for Employers

9. Click "Login"
    - You will be redirected back to uieservices.mt.gov

UI eService access for existing or new ePass User:

10. Click the blue link that says "New to UI eServices? Click Here to Sign up for Online Access".
11. Select the TPA access type by clicking the radio box next to Third Party Agent
12. ePass Username – No entry necessary, this will be brought over automatically from ePass
13. Enter a **Contact Name** (your name)
14. Enter a **Contact Email** (the best email address to use to reach you)
15. Enter **Contact Phone Number** (best phone number to reach you at)
    - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
16. Enter **Alternate Phone Number** (not required)
    - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
17. Choose a **Secret Question** from the drop down box
18. Enter the **Secret Answer** to the question chosen in Step 17.
19. Enter the Secret Answer a second time to **Confirm** the answer.
    - Note: Your "Secret Answer" will be used as a second layer of security within ePass, you will be asked to enter your secret answer when you save and/or submit reports, payments, or other requests.
20. Enter **the ID you would like to enroll with**:
    - The first box is a drop down to select which type of ID you will be using, either FEIN or SSN (social security number)
    - In the second box, enter the ID number. NOTE: This number must match what we have in our system; if you are getting an error, it may mean that you are not registered as a customer in our system. See the phone number and email above to contact our office to get registered.
21. Enter the **Business Name/Legal Name**
22. Enter the **Mailing Address Zip Code**
    - If you have multiple locations, use the zip code of the main office registered with UI
23. Click submit
24. You should receive a confirmation page; you may print the confirmation page if you choose
25. Proceed into eServices by clicking OK
26. Enter your "Secret Answer" that you created for eServices (not your ePass password).
27. Contact our office to attach your clients (if you have submitted the proper authorization forms) OR proceed into eServices and use the "I want to... Add Employer's Account Access" option (requires you to upload the authorization form for each client).

New Employer Registration

How to sign up for access to UI eServices for Employers

From the UI eServices for Employers starting page (uieservices.mt.gov):

1. Click on the blue link that says "Click Here to Log In Using ePass".
    - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click "Login" under the section titled "Login with ePass Montana".
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click "Create an Account"
5. Enter the following required fields:
    - First Name
    - Last Name
    - Primary Email
    - Verify Primary Email
    - Username
        - Can be anything you choose but must be at least 6 characters long
    - Password
        - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password can not be the same as your username and it is case sensitive.
    - Verify Password
    - Password Hint
        - Used to help you remember your password (should not be your password)
    - Security Info
        - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.
6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov - **Proceed to Step 10**.

Existing ePass User:

8. Under the "Existing User" section, enter your ePass Username and Password.
9. Click "Login"
    - You will be redirected back to uieservices.mt.gov

Once you are logged in through ePass, proceed with registering for a Montana Unemployment Insurance account by:

1. Clicking the blue link that says "New Employer? Click here to Apply for a New UI Account"
2. Proceed through steps 1 thru 7 of the registration process, answering at a minimum all required questions (highlighted in yellow)
3. At any time, you may "Save and Finish Later". Be sure to copy or save your confirmation number so that you can return to complete the registration later.

When are your reports due?

Keep the handy chart below as a reminder for when your UI reports are due.

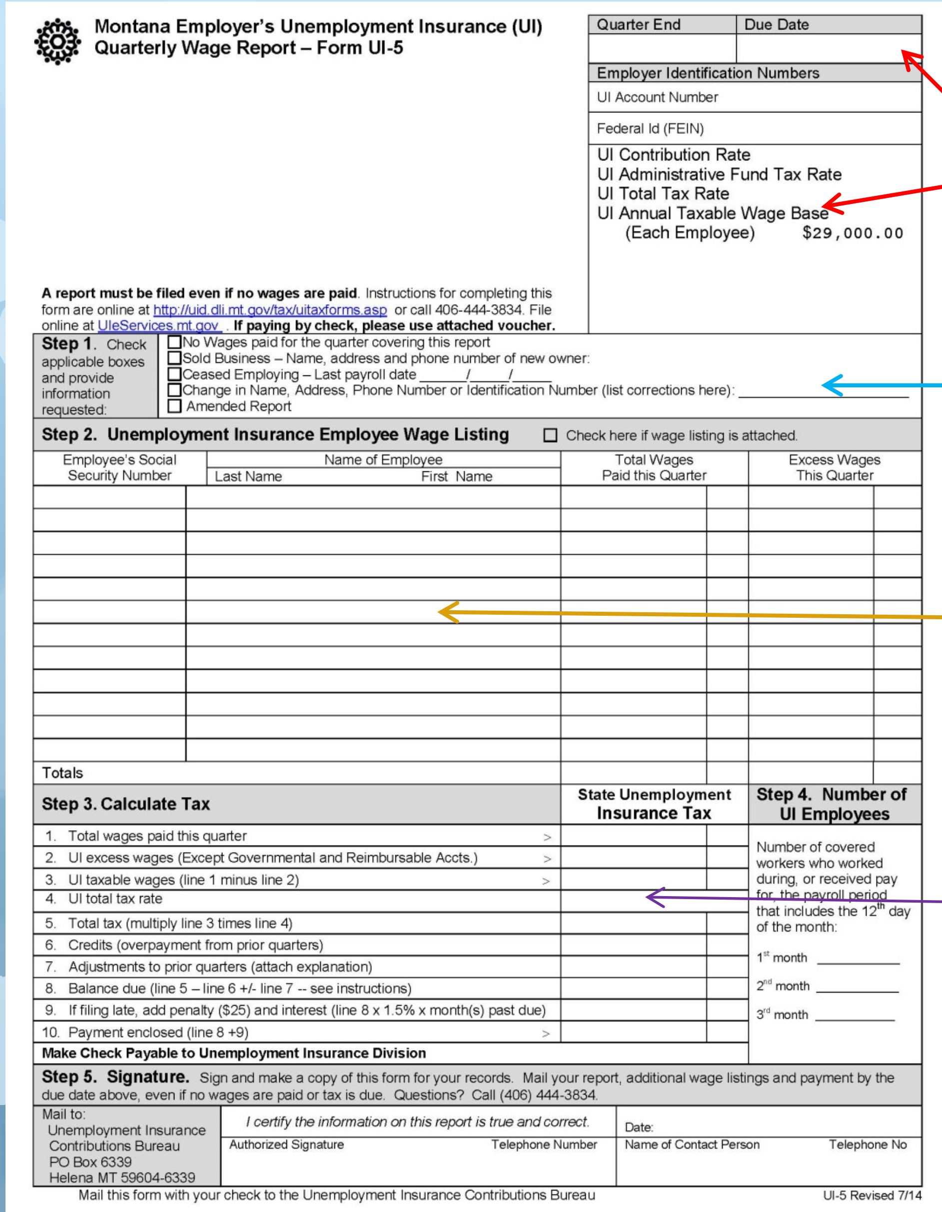
When are my UI Quarterly Reports due?

To avoid penalty and interest charges, your UI-5 quarterly wage report and payment must be postmarked or submitted on-line by the following dates:

Quarter:	Report Covering:	Postmarked By:
1st Quarter	January, February, March	April 30
2nd Quarter	April, May, June	July 31
3rd Quarter	July, August, September	October 31
4th Quarter	October, November, December	January 31

If the due date is on a weekend or holiday, the next business day becomes the date the quarterly reports and payment must be postmarked or submitted.

UI-5 Form



Montana Employer's Unemployment Insurance (UI) Quarterly Wage Report – Form UI-5

Quarter End	Due Date

Employer Identification Numbers

UI Account Number

Federal Id (FEIN)

UI Contribution Rate
UI Administrative Fund Tax Rate
UI Total Tax Rate
UI Annual Taxable Wage Base (Each Employee) $29,000.00

A report must be filed even if no wages are paid. Instructions for completing this form are online at http://uid.dli.mt.gov/tax/uitaxforms.asp or call 406-444-3834. File online at UIeServices.mt.gov . **If paying by check, please use attached voucher.**

Step 1. Check applicable boxes and provide information requested:

- ☐ No Wages paid for the quarter covering this report
- ☐ Sold Business – Name, address and phone number of new owner:
- ☐ Ceased Employing – Last payroll date _____/____/____
- ☐ Change in Name, Address, Phone Number or Identification Number (list corrections here): __________
- ☐ Amended Report

Step 2. Unemployment Insurance Employee Wage Listing ☐ Check here if wage listing is attached.

Employee's Social Security Number	Name of Employee: Last Name	First Name	Total Wages Paid this Quarter	Excess Wages This Quarter
Totals				

Step 3. Calculate Tax	**State Unemployment Insurance Tax**
1. Total wages paid this quarter >	
2. UI excess wages (Except Governmental and Reimbursable Accts.) >	
3. UI taxable wages (line 1 minus line 2) >	
4. UI total tax rate	
5. Total tax (multiply line 3 times line 4)	
6. Credits (overpayment from prior quarters)	
7. Adjustments to prior quarters (attach explanation)	
8. Balance due (line 5 – line 6 +/- line 7 -- see instructions)	
9. If filing late, add penalty ($25) and interest (line 8 x 1.5% x month(s) past due)	
10. Payment enclosed (line 8 +9) >	

Make Check Payable to Unemployment Insurance Division

Step 4. Number of UI Employees

Number of covered workers who worked during, or received pay for, the payroll period that includes the 12th day of the month:

1st month ________
2nd month ________
3rd month ________

Step 5. Signature. Sign and make a copy of this form for your records. Mail your report, additional wage listings and payment by the due date above, even if no wages are paid or tax is due. Questions? Call (406) 444-3834.

Mail to:
Unemployment Insurance Contributions Bureau
PO Box 6339
Helena MT 59604-6339

I certify the information on this report is true and correct.

Authorized Signature | Telephone Number | Date: | Name of Contact Person | Telephone No

Mail this form with your check to the Unemployment Insurance Contributions Bureau

UI-5 Revised 7/14

Unless you download the form from the website this area should be filled out for you and all you need to do is check for accuracy. Just as a reminder that governmental entities do not have a wage base.

Unless you have changes to be made you should not have to do anything with this area.

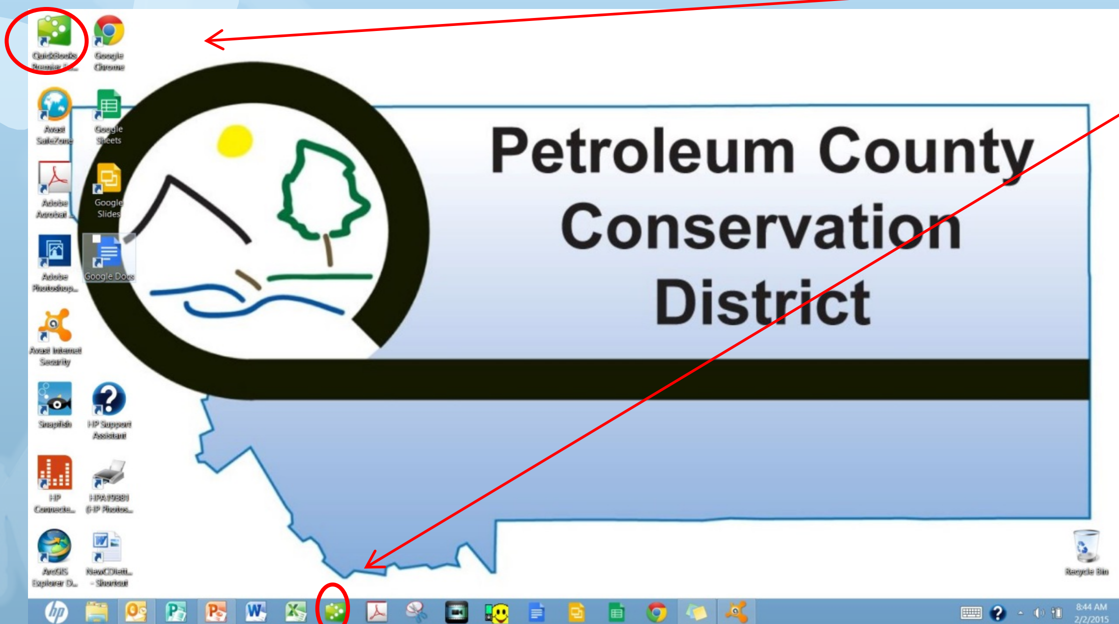
Enter your employee's information from your tracking sheet here.

Here you will calculate the tax following the instructions.

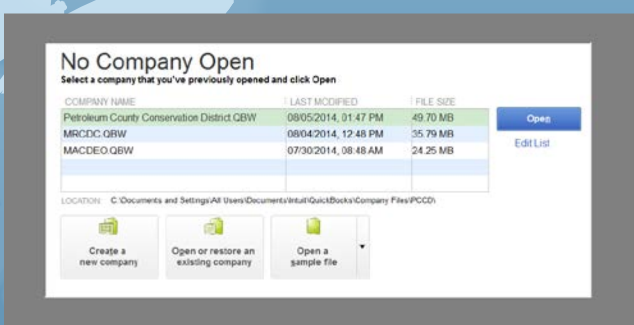
Lastly you will make the check and sign and date the form to send in.

If you use QuickBooks Payroll the software will automatically fill in the form. Just remember to write/ print your check and mail it in. So in QuickBooks

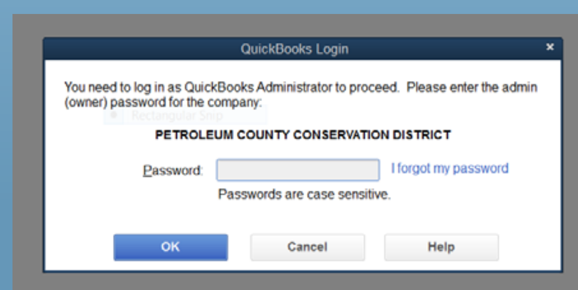
You will click on the QuickBooks Icon on your desktop or taskbar which will take you to the company screen.



Click on the company you are paying from and click open.

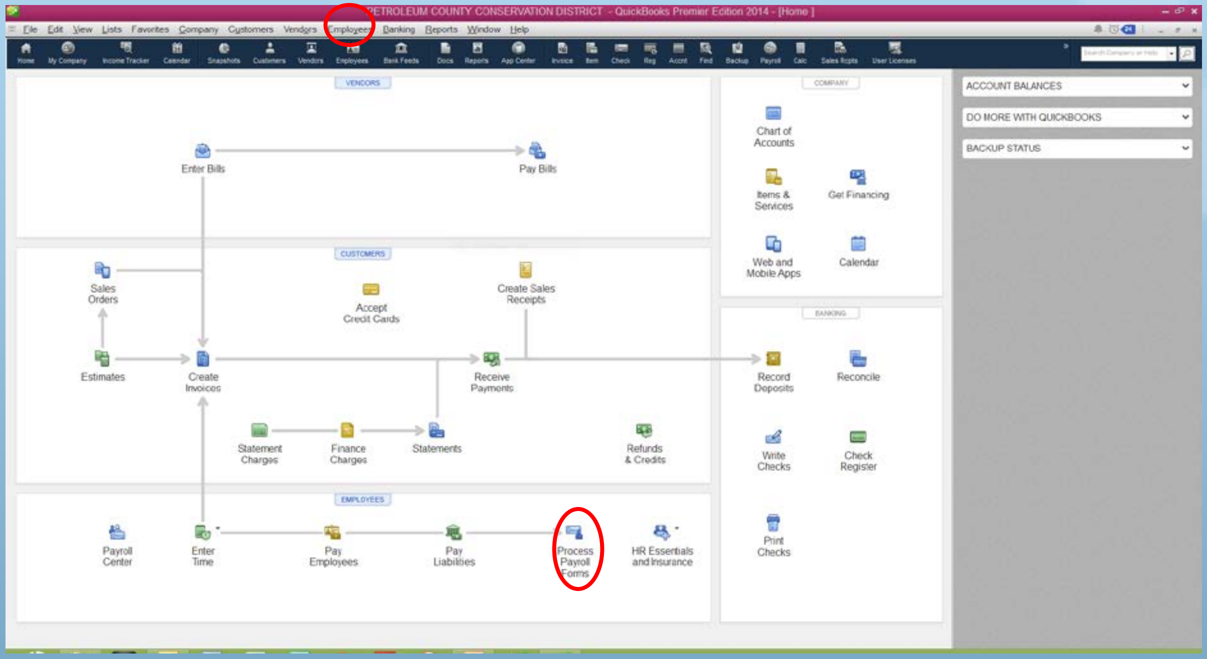


Enter your password and click ok.

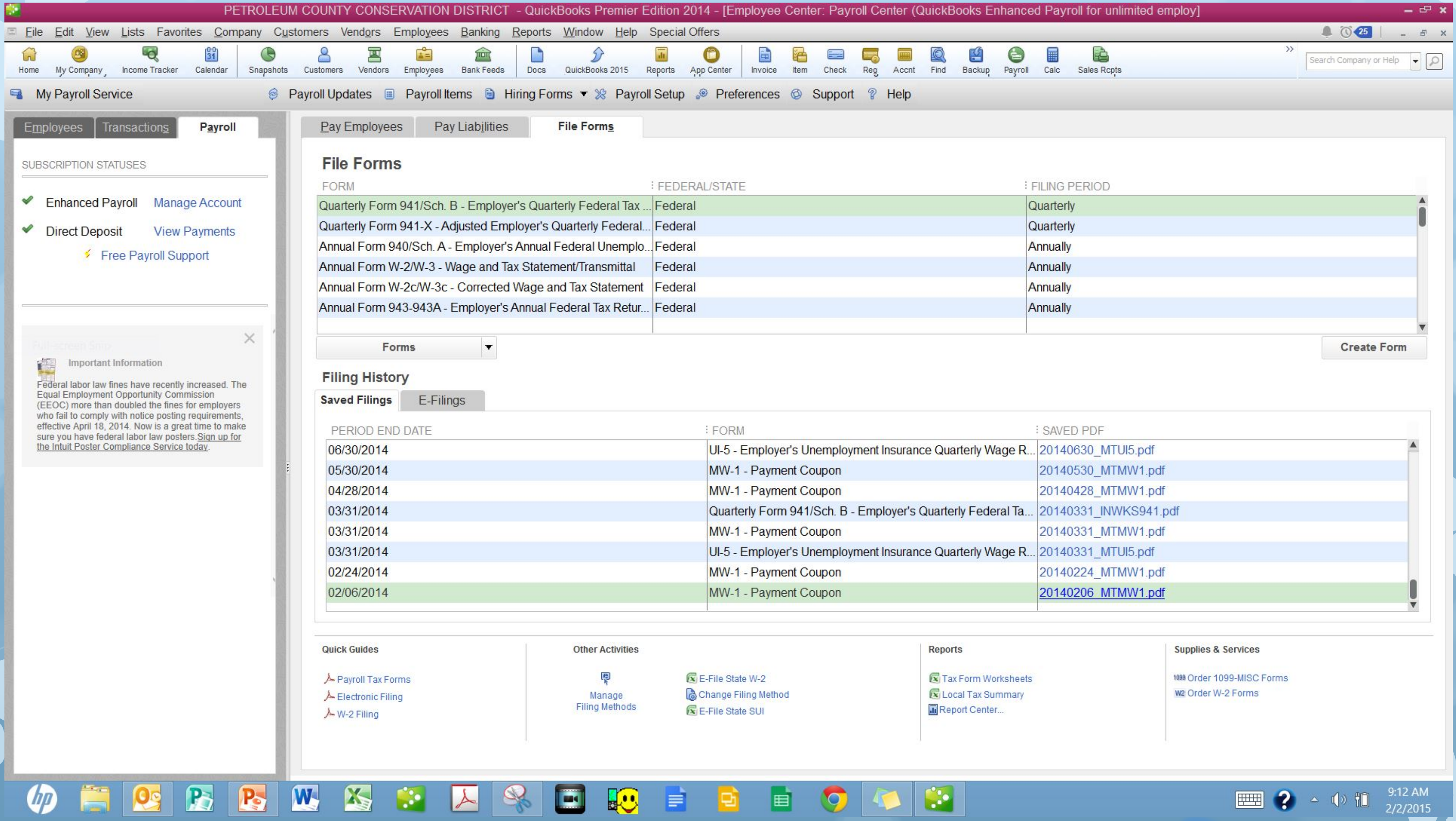


This will take you to your QuickBooks home screen.

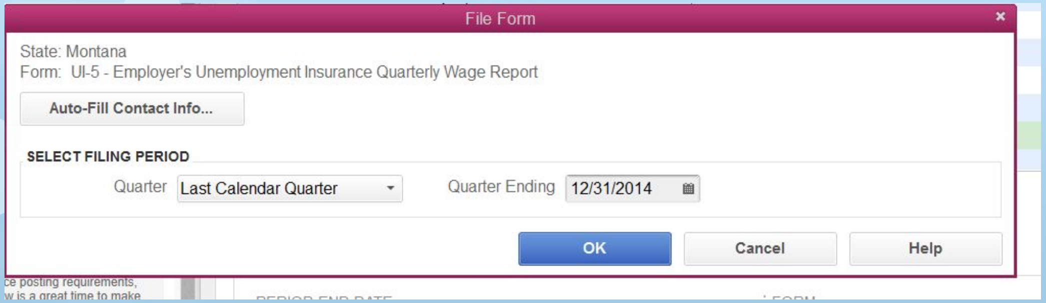
On your home screen click on process payroll forms or click on the employees icon on the upper task bar and then click on Payroll Tax forms & W-2's then on process payroll forms. Both will take you to the Employees Center.

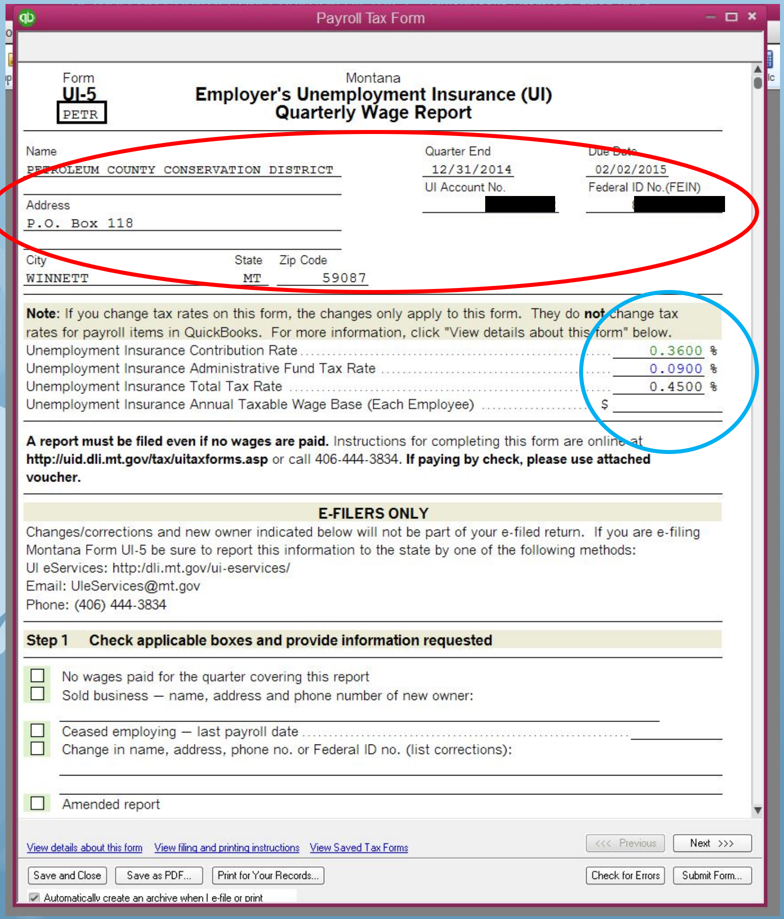


On the Employee Center screen you will click on the file forms tab then scroll down and click on the UI-5 Employer's Unemployment Insurance Quarterly Report, then create form.



You will need to enter the reporting period for the report and click ok



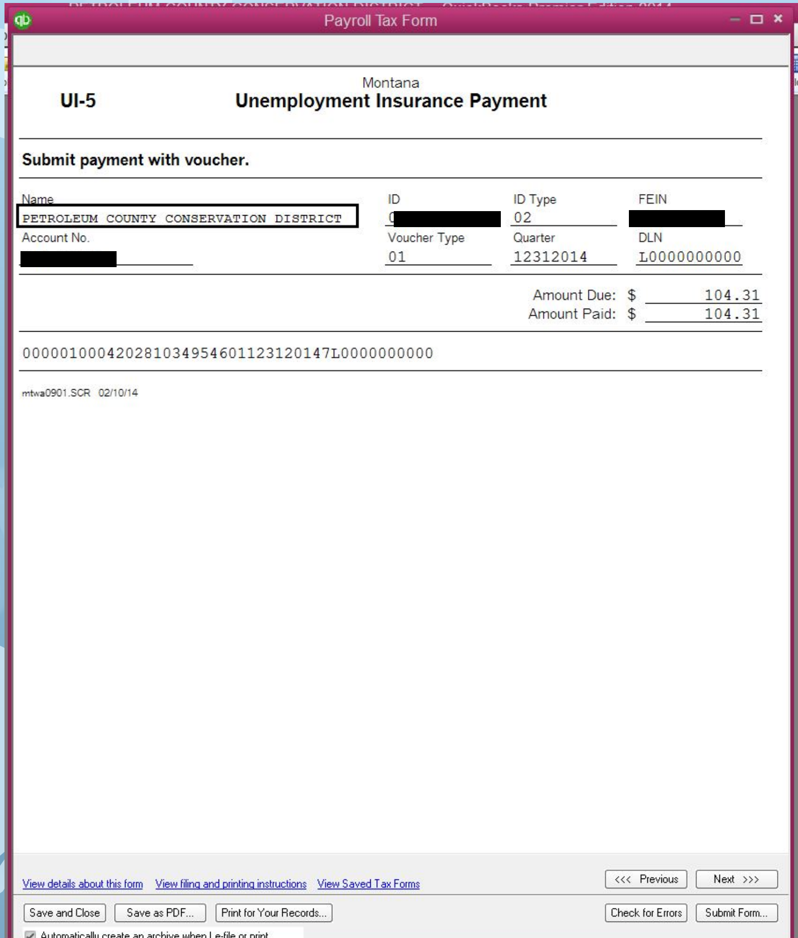


You will ensure that the name, address, city, state and zip code are correct as well as the quarter ending date, due date, UI account number, and your FIEN number.

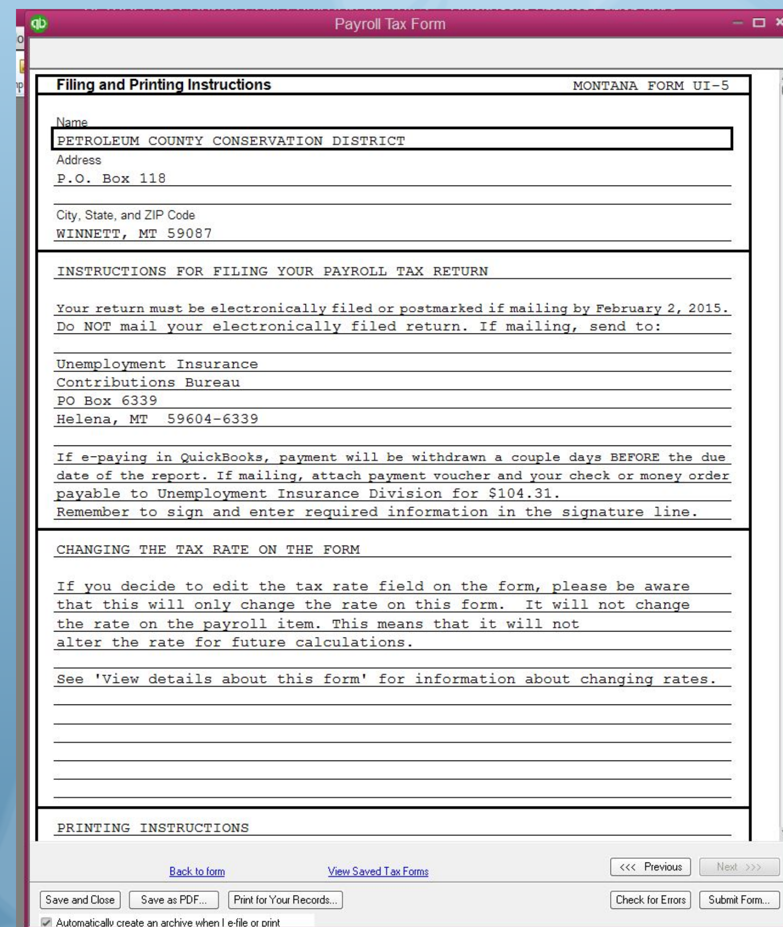
Ensure your rates are correct and note that governmental entities do not have a wage base.

Click next..

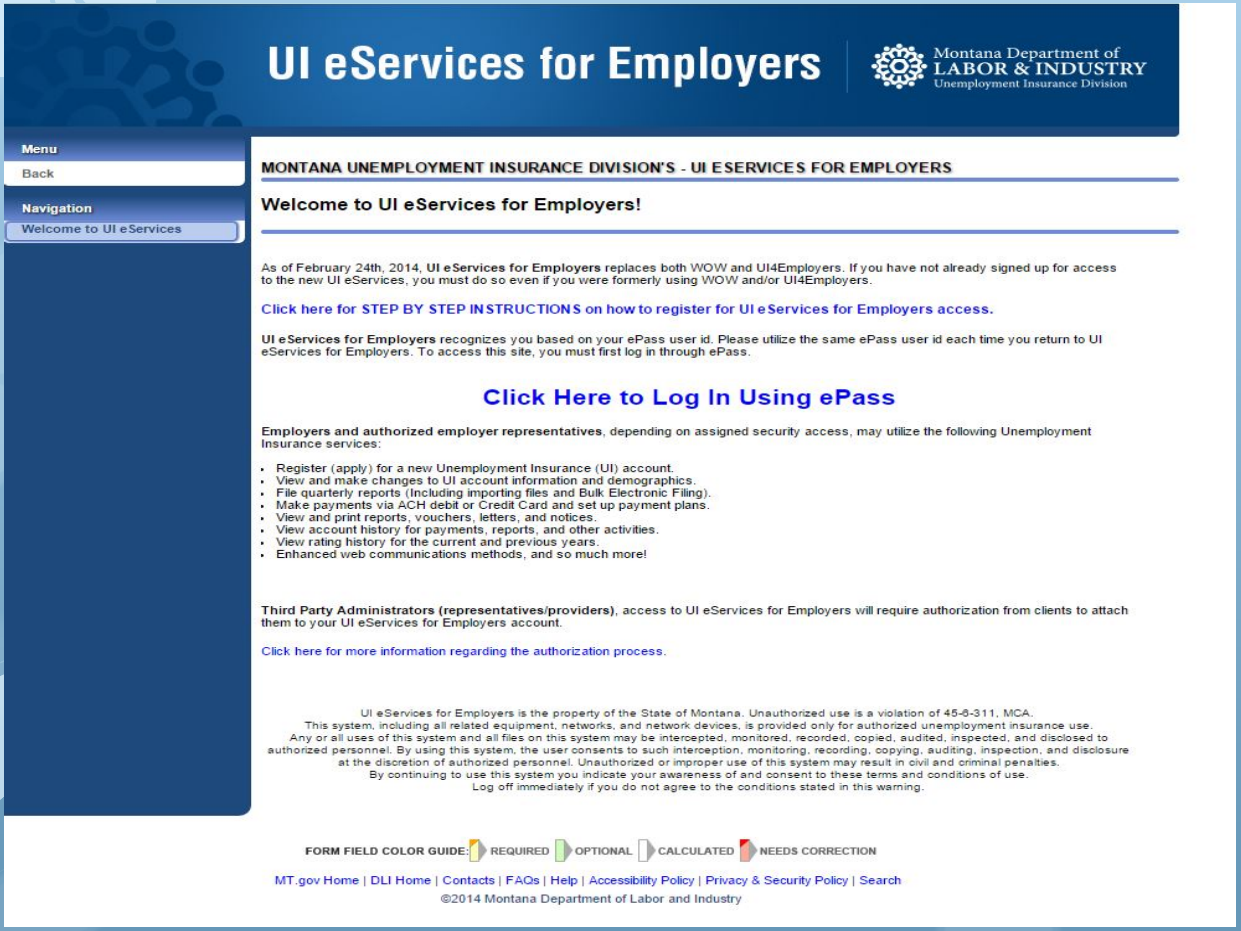
This is the voucher that needs to be sent in with the payment. Then click next..



This is the instructions page which tells you were you need to send the check and report. Remember to print a copy for your records.



For those districts that choose to you can use the DOL E pass system to do your reporting. Again you will have to register for a username and password for the system.



UI eServices for Employers

Montana Department of LABOR & INDUSTRY
Unemployment Insurance Division

Menu
Back

Navigation
Welcome to UI eServices

MONTANA UNEMPLOYMENT INSURANCE DIVISION'S - UI ESERVICES FOR EMPLOYERS

Welcome to UI eServices for Employers!

As of February 24th, 2014, **UI eServices for Employers** replaces both WOW and UI4Employers. If you have not already signed up for access to the new UI eServices, you must do so even if you were formerly using WOW and/or UI4Employers.

Click here for STEP BY STEP INSTRUCTIONS on how to register for UI eServices for Employers access.

UI eServices for Employers recognizes you based on your ePass user id. Please utilize the same ePass user id each time you return to UI eServices for Employers. To access this site, you must first log in through ePass.

Click Here to Log In Using ePass

Employers and authorized employer representatives, depending on assigned security access, may utilize the following Unemployment Insurance services:

- Register (apply) for a new Unemployment Insurance (UI) account.
- View and make changes to UI account information and demographics.
- File quarterly reports (Including importing files and Bulk Electronic Filing).
- Make payments via ACH debit or Credit Card and set up payment plans.
- View and print reports, vouchers, letters, and notices.
- View account history for payments, reports, and other activities.
- View rating history for the current and previous years.
- Enhanced web communications methods, and so much more!

Third Party Administrators (representatives/providers), access to UI eServices for Employers will require authorization from clients to attach them to your UI eServices for Employers account.

Click here for more information regarding the authorization process.

UI eServices for Employers is the property of the State of Montana. Unauthorized use is a violation of 45-6-311, MCA.
This system, including all related equipment, networks, and network devices, is provided only for authorized unemployment insurance use.
Any or all uses of this system and all files on this system may be intercepted, monitored, recorded, copied, audited, inspected, and disclosed to authorized personnel. By using this system, the user consents to such interception, monitoring, recording, copying, auditing, inspection, and disclosure at the discretion of authorized personnel. Unauthorized or improper use of this system may result in civil and criminal penalties.
By continuing to use this system you indicate your awareness of and consent to these terms and conditions of use.
Log off immediately if you do not agree to the conditions stated in this warning.

FORM FIELD COLOR GUIDE: REQUIRED OPTIONAL CALCULATED NEEDS CORRECTION

MT.gov Home | DLI Home | Contacts | FAQs | Help | Accessibility Policy | Privacy & Security Policy | Search

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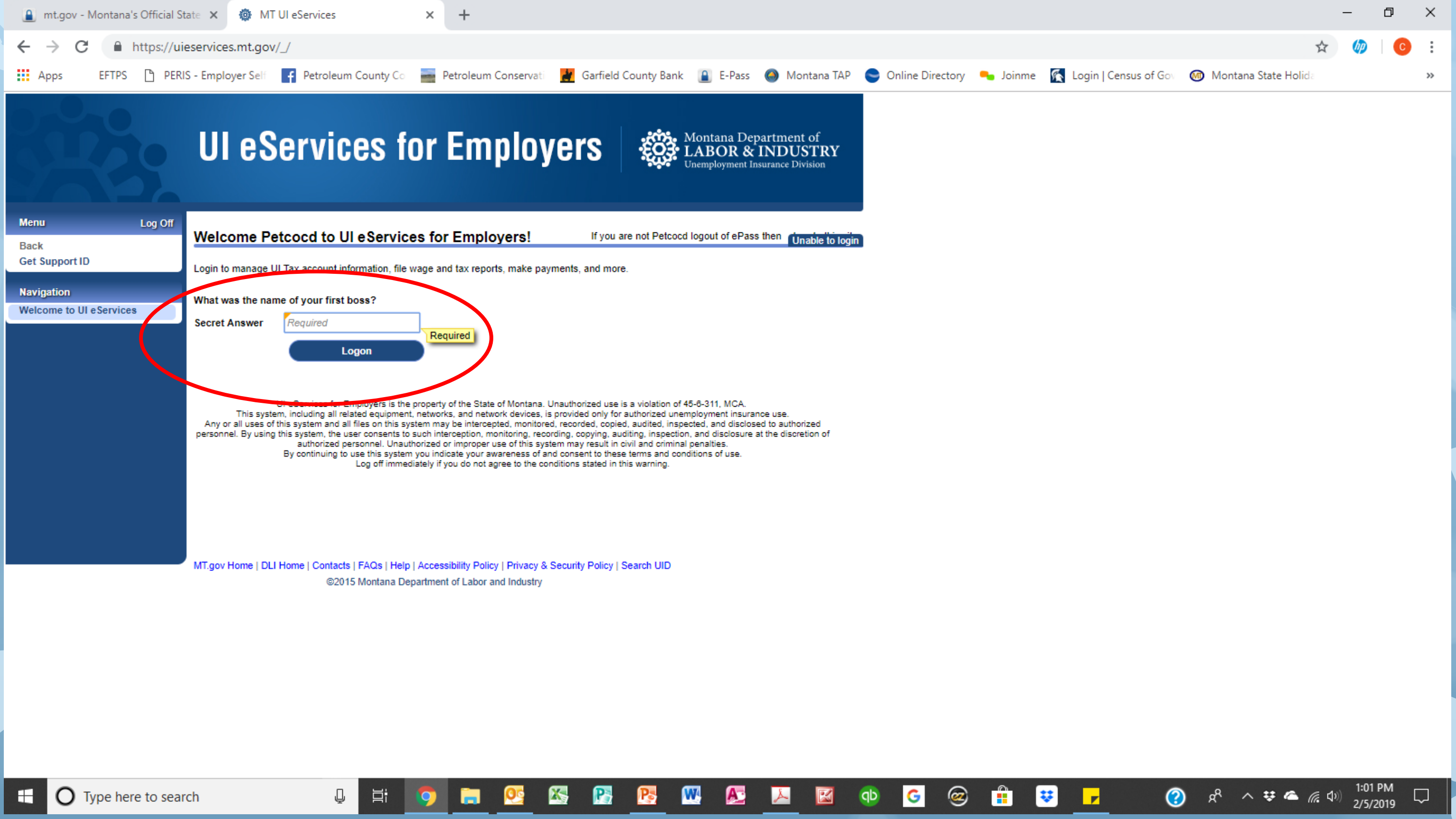
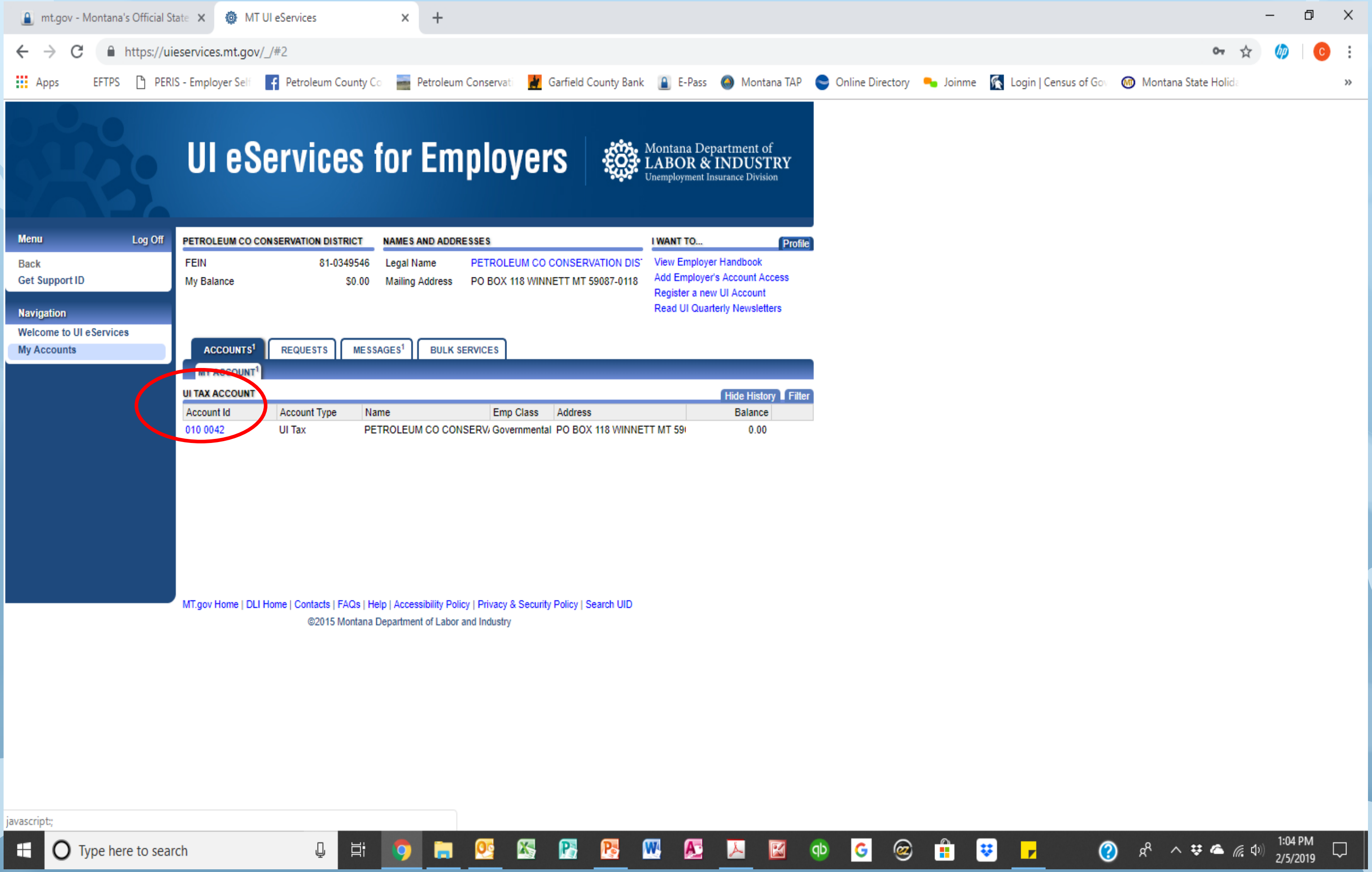
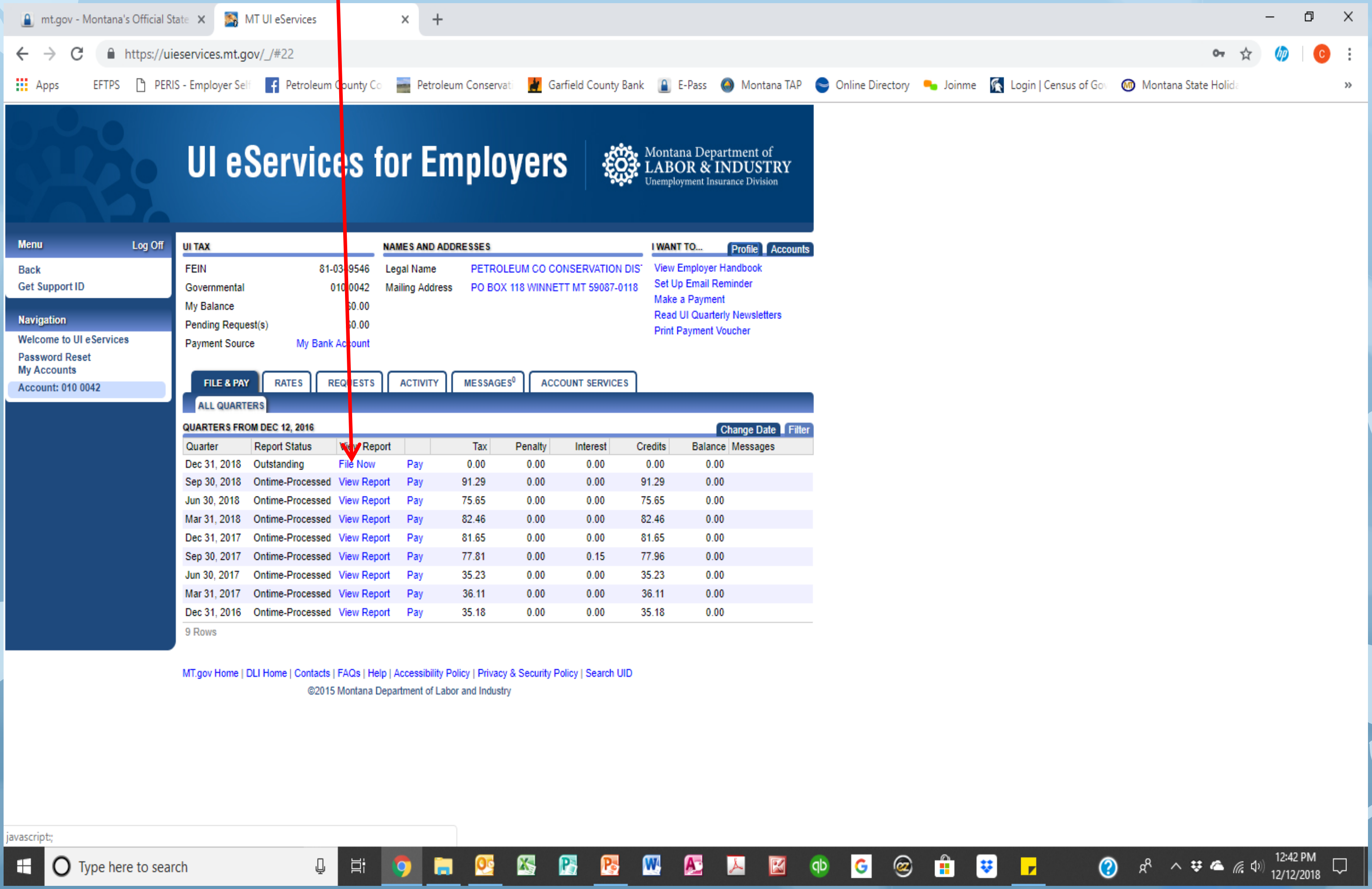
Log into the system using the E-pass then your username and password.



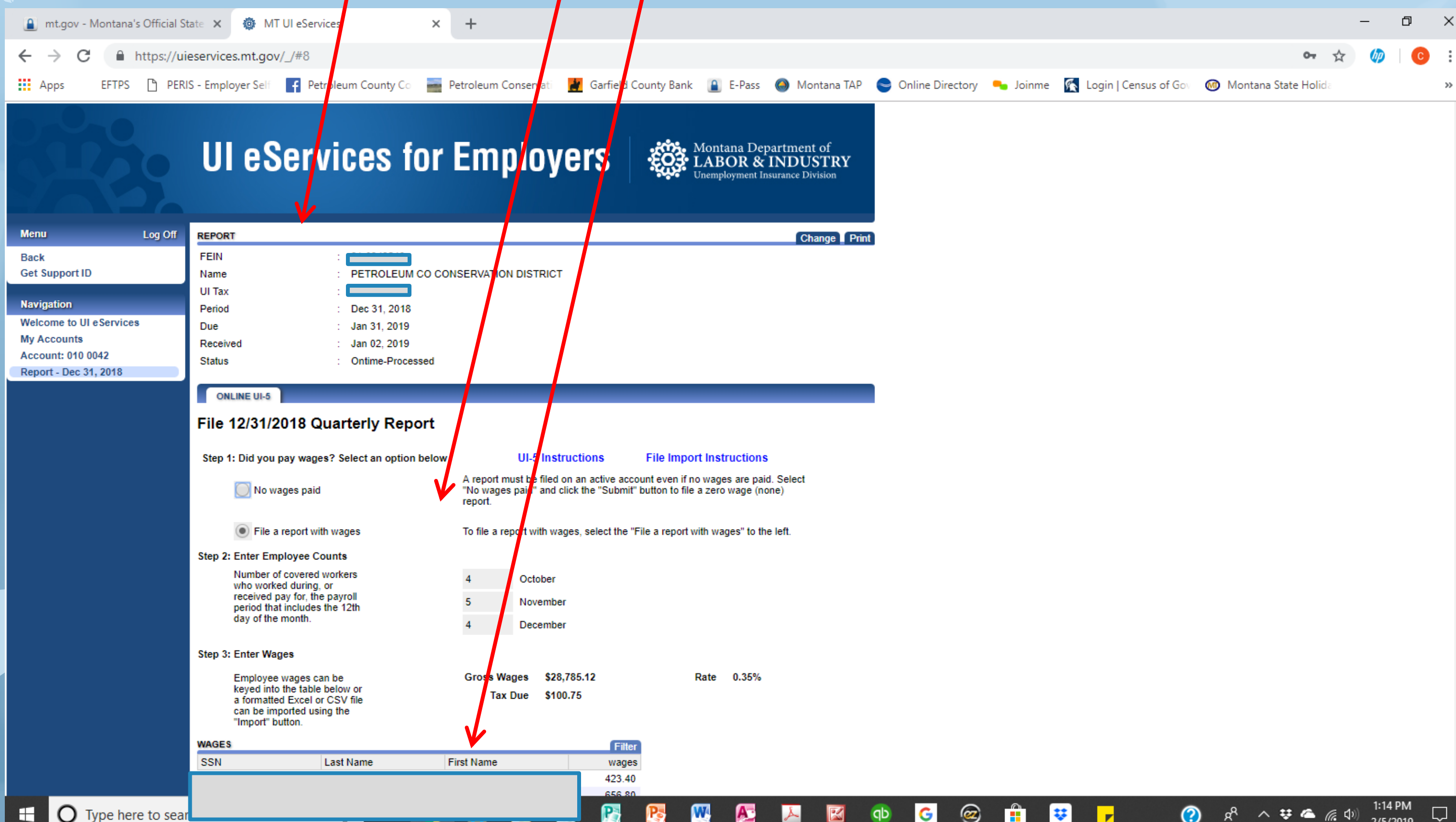
Click on your Account Id under my UI Tax Accounts.



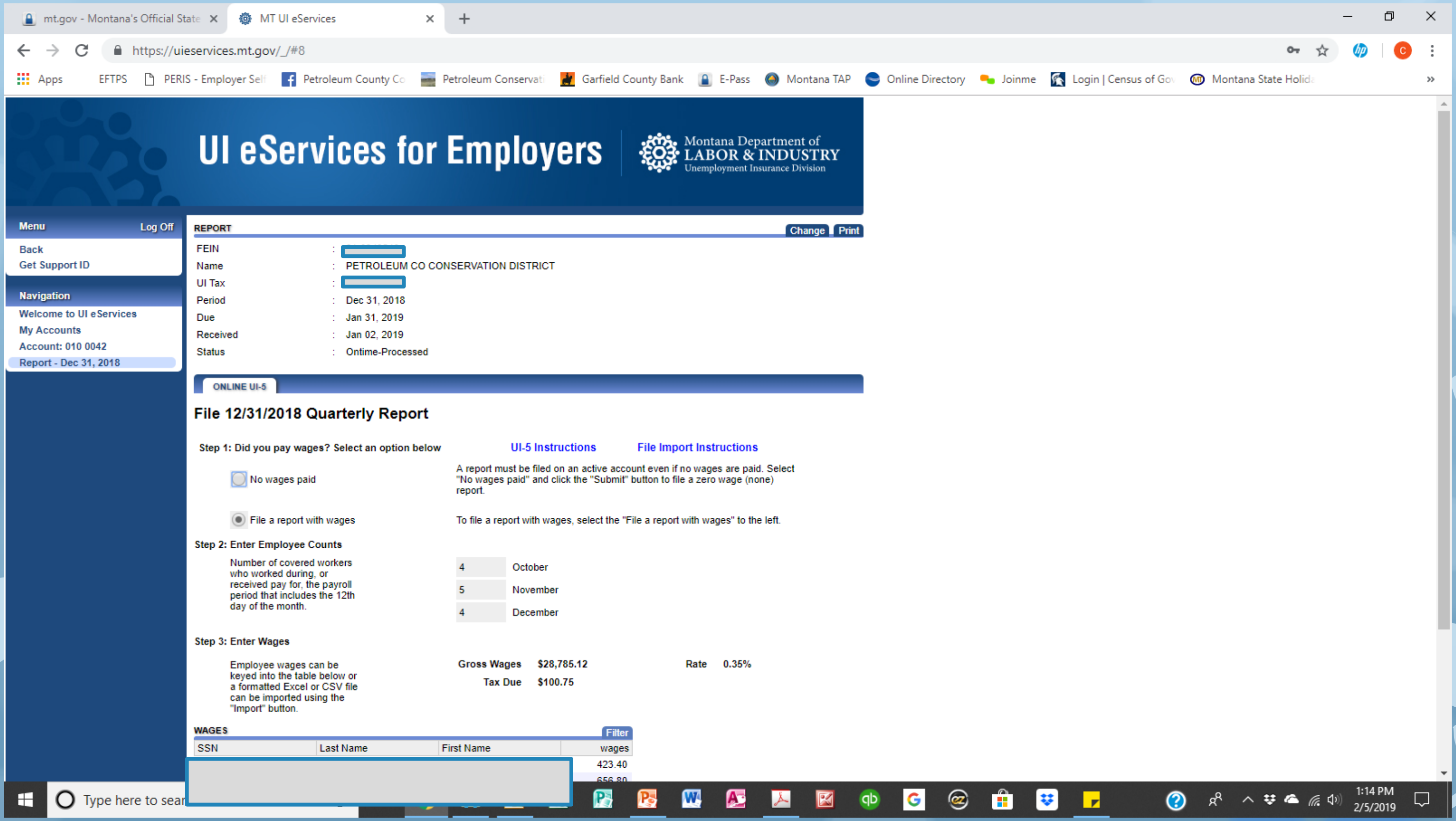
Find correct date for the reporting period that you are reporting for now you can either file your report or pay the payment at this time. Let's start with file a report first. So click on file now..



Fill out the information in each section as you would on the paper form. You will need to add a row for each employee in the chart.



Fill out the information in each section as you would on the paper form. You will need to add a row for each employee in the chart.



Worker's Compensation Annual Reporting

Annually you will have to fill out a payroll report. Montana State Fund will send the instructions and forms to you or you can register on their website and fill out online.

The next few slides will show you the instructions and forms that will need to be filled out. For those of you who use QuickBooks if you run a payroll report for the reporting period it will give you the information you need. (same report created in slides 30-35)

For those of you who complete your payroll by hand you and use your ledger sheet or excel sheet from the reporting period.

Upon Completion and submission of the report the Montana State Fund will send you your bill which can be paid in 3 installments or all at once.

Instructions

Payroll Report Instructions

855 Front Street – P.O.Box 4759 - Helena, MT 59604-4759
Customer Service 800-332-6102 - 406-495-5000 - www.montanastatefund.com

MONTANA STATEFUND

For policies with new or renewal effective dates of July 1, 2014 to July 1, 2015.

Please Read These Instructions Carefully Before Completing Your Payroll Report

You must complete and return the enclosed report, **even if you did not have employees during the period**. If you did not have employees or other reportable payroll, enter "zero." All policies are subject to a minimum premium of $405 including a $170 expense constant for this policy period. If actual premium plus expense constant for the policy period is less than the minimum, the entire minimum premium will be required. If your actual premium for the policy period exceeds $405 you will not pay the minimum premium.

You **must** advise us of any changes that occur in your business (such as name, mailing address, location, ownership, change in operations, or if you no longer have employees) and the effective date of the change.

Copy the completed report for your records and submit the entire form to Montana State Fund by the due date. If the report is not received in our office by the due date, your policy will be cancelled 30 days after the due date. Failure to remit items by the due date may result in assignment of a higher premium rate in the future.

General Report Requirements

You must report the following items that constitute earnings:

1. Wages, salaries, commissions, bonuses, vacation pay, holiday pay, sick leave and piecework payments.
2. Payments made under any incentive plan or profit sharing arrangement.
3. Employee contributions to insurance, retirement, pension, deferred compensation or cafeteria plans and amounts required by law (social security, etc.).
4. Actual value of any substitutes for monetary payments, including, but not limited to, meals and lodging, value of rent or housing, store certificates, merchandise and credits.
5. Travel time allowance payments if the employee received a specific allowance to get to and from work or to and from a specific job. (Don't report a travel allowance if it is a reimbursement of the employee's actual expenses.)
6. Payments or allowances to employees for hand or power tools furnished by employees. (Don't report a payment if it is a reimbursement of the employee's actual expenses.)
7. Tips or gratuities received by employees and documented for Federal tax purposes.
8. Employer contributions to a non-qualified employee pension plan.

Your reported payroll may be limited by the following:

1. **Overtime Wages**: Report overtime hours, worked at an increased rate of pay, at the regular rate of pay, **not at the overtime rate**.

2. **Heavy Equipment Rental**: You may exclude the reasonable rental value of heavy equipment, for example logging trucks and bulldozers, furnished by an employee. The excluded amount cannot exceed 75% of the employee's gross remuneration.

Page 1

3. **Interchange of Labor**: Some employees may perform duties directly related to more than one classification. In such circumstances, an employee's remuneration may be divided between two or more classifications provided:
   - The classifications are properly assigned to the employer and the classifications do not prohibit payroll division, **AND**
   - The employer maintains payroll records disclosing the actual payroll by classification for each such individual employee. An estimated or percentage allocation of payroll is not permitted. If original payroll records do not disclose the actual payroll applicable to each classification, the entire payroll of the individual employee will be reported in the classification carrying the highest rate and describing all or some of the employee's duties.
   - Payroll division is not permitted between any other classification code(s) and classification codes 8810 - clerical office employees, 8742 - outside sales, or 8748 - automobile salesman.

Your reported payroll need NOT include:

1. Employer contributions to an employee group insurance or qualified pension plan.
2. A special reward paid an employee for individual invention or discovery.
3. Tips or other gratuities received by employees in excess of those documented for federal tax purposes.
4. Dismissal or severance payments, except for time worked and paid vacation or sick leave benefits.
5. Vacation or sick leave benefits accrued but not paid.
6. Employee expense reimbursements, like meals, lodging, travel, equipment maintenance, etc., need not be reported as wages provided all the reimbursements are entered separately in your records; the employee could reasonably be expected to incur the expenses while conducting your business; the reimbursement is not based on a percentage of the employee's wage or deducted from the employee's wage; and the reimbursement does not replace the customary wage for the occupation. Providing the above criteria are met, employee expense reimbursements may be supported by actual receipts. If receipts are not maintained, the following alternatives are acceptable:

Meals and Lodging:

- Drivers employed by a motor carrier with **interstate operating authority**: A flat rate of $30 for each calendar day worked in a travel status.

- Other Employees:

Meals

		Within Montana	Out of State 10/1/09-Current
Morning	(12:01 am to 10:00 am)	$5.00	$7.00
Midday	(10:01 am to 3:00 pm)	$6.00	$11.00
Evening	(3:01 pm to 12:00 am)	$12.00	$23.00

- Overnight Lodging: $12.00

Passenger Vehicle:
Effective 07/01/2014 Maximum allowance of $0.560 per mile; 1000+miles $0.530 per mile.

Chain Saw Rent and Related Timber Falling Expenses: Maximum daily rate of $22.50.

Page 2

Dependent Family Members and Optional Coverage Section

Any covered family members and/or other optional coverages are shown by coverage period in this section.

Dependent Family Members: Coverage is not required for **dependent** family member employees or the spouse of a sole proprietorship or partnership if the employer can claim them as exemptions for federal income tax purposes; however, coverage may be elected by the employer. Report actual earnings of all covered family member employees, by class code, in the "All Other Employees" area of the Classification and Earnings section.

Corporations and Limited Liability Companies (LLC's): Coverage is **required** for employees who are family members of corporate officers, managers of a manager-managed LLC, or members of a member-managed LLC; therefore, report earnings of these employees in the "All Other Employees" area of the Classification and Earnings section.

Optional Coverages: Coverage for these employments is not required but may be elected by the employer. Actual earnings are to be reported for approved optional employments except:

Volunteer Labor: Assumed earnings are equal to earnings of regular, paid employees doing the same or similar work.

Volunteer Emergency Medical Technician (EMT) not providing services for a volunteer firefighting organization: Assumed earnings are based on the number of volunteer hours* of each EMT times the average weekly wage divided by 40 hours, subject to a maximum of 60 hours per week. The average weekly wage for this policy period is $708.37 and the maximum is $1,062.56. (*The term "volunteer hours" means all the time spent by a volunteer EMT in the service of an employer, including but not limited to training time, response time, and time spent at the employer's premises.)

Rural Volunteer Firefighters & Volunteer EMT's for a volunteer firefighting organization must be listed on a roster of service maintained by the employer. A flat assumed monthly payroll of $83.33 shall be reported for each person on the roster for any month in which the person is on the roster of service.

Volunteer EMT elected coverage for Sole Proprietor or Partner NOT providing services for a volunteer firefighting organization: Wages must be reported at an assumed wage of 2,080 hours at the state's minimum wage.

Working for Aid/Sustenance: Actual value of the aid and/or sustenance. Report covered employees, by class code, in the "All Other Employees" area of the Classification and Earnings section.

Covered Owners or Officers: Names and coverage periods of all **covered** corporate officers, LLC managers, owners, partners, or LLC member/managers are shown in the "Person/Persons Covered" area of the Classification and Earnings section.

Page 3

Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), and Member-Managed Limited Liability Company (LLC) Type Entities

Elected Coverage: Premium is due if you elected coverage. Elected coverage levels are subject to minimum and maximum amounts. The total reportable payroll amount, based on the elected coverage level for each covered owner, partner or member/manager is printed. You must report that amount in the proper class code(s).

Minimum and maximum coverage levels: Maximum – $55,276.00 per year (or $151.44 per calendar day). Minimum – $10,800.00 per year (or $29.59 per calendar day). If an owner, partner, or member/manager elects the maximum coverage level, we will automatically adjust the monthly rate upon renewal in future years. Any other change must be requested in writing and in advance.

Corporate and Manager-Managed Limited Liability Company (LLC) Type Entities

Elected Coverage: Premium is due if you elected coverage. Elected coverage levels are subject to minimum and maximum amounts. The total reportable payroll amount, based on the elected coverage level for each covered officer or manager, is printed. You must report that amount in the proper class code(s).

Minimum and maximum coverage levels: Maximum – $55,276.00 per year (or $151.44 per calendar day). Minimum – $10,428.00 per year (or $28.57 per calendar day). If an officer or LLC manager elects the maximum coverage level, we will automatically adjust the monthly rate upon renewal in future years. Any other change must be requested in writing and in advance.

Automatic Coverage: Premium is due and officer(s) or LLC manager(s) are **automatically** included if they meet all five of the criteria listed below. You must report **actual earnings** subject to annual minimum and maximum amounts. Dividends paid to covered officers of Sub-Chapter S corporations are also considered reportable earnings.

An officer or LLC manager is automatically **included** if **all** of the following criteria are met:

1. The officer or LLC manager owns **less than** 20% of the shares of stock in the corporation or limited liability company.
2. The officer or LLC manager is **not** engaged in household employment for the corporation or the limited liability company.
3. The officer or LLC manager is **not** the spouse, child, adopted child, stepchild, mother, father, son-in-law, daughter-in-law, nephew, niece, brother, sister of a corporation officer or limited liability company manager who owns 20% of the number of shares of stock in the corporation or limited liability company.
4. The officer or manager owns **less than** 20% of the shares of stock in the corporation or limited liability company, but when the officer or manager's shares are aggregated with one or more of the family members listed in number 3 above total is **still less than** 20%.
5. The officer or LLC manager **receives pay** from the corporation or limited liability Company for the performance of the ordinary duties.

Page 4

Minimum and maximum automatic coverage levels: Maximum – $55,276.00 per year (or $151.44 per calendar day). Minimum – $6,000.00 per year (or $16.44 per calendar day). Actual wages for automatically covered officers or LLC managers must be reported, subject to the minimum and maximum.

Examples of Automatic Coverage Calculation, Coverage Period 7/22/2015 – 9/30/2015

1. **Actual Earnings** / **Calculation** / **Reportable Earnings**

Actual Earnings	Calculation		Reportable Earnings
$9,500.00	2 months @ $4,606.33	=	$9,212.66
(over the maximum)	10 days @ $151.44	=	$1,514.40
	TOTAL	=	**$10,727.06**

2. **Actual Earnings** / **Calculation** / **Reportable Earnings**

Actual Earnings	Calculation		Reportable Earnings
$300.00	2 months @ $500.00	=	$1,000.00
(under the minimum)	10 days @ $16.44	=	$164.40
	TOTAL	=	**$1,164.40**

NOTE: The minimum reportable amounts for officers and LLC managers are different when coverage has been elected vs. automatic coverage. See above.

You may obtain necessary forms and/or instructions to elect or rescind coverage for owners, officers, and other optional coverages by contacting our office.

Classification and Earnings Section

A brief description of each assigned classification code is printed on the report for each covered owner or officer and for "All Other Employees." You should contact our office for additional class codes if you have operations not described on the report.

For persons listed by name, enter the elected wage level or earnings as described above. If multiple class codes are assigned and division of payroll is allowed, the wage level or earnings may be divided among those codes.

In the "All Other Employees" area, enter earnings, by class code, of all regular employees and those for whom optional coverage has been elected as indicated in the Dependent Family Members and Optional Coverage section.

Sum all reported Earnings and enter the total in the Total Earnings area. Also, enter the total number of full-time and part-time employees reported in the spaces provided.

Example of Classification and Earnings Section

Classification and Earnings Person/Persons Covered	Code	Description	Earnings
All Other Employees 07/01/2011 – 10/01/2011	5022-01	Masonry NOC	$10,483.47
	5443-00	Lathing & Drivers	3,462.80
Employer, J.Q. 07/01/2011 – 10/01/2011 LVL $2,700	5022-01	Masonry NOC	2,150.00
	5443-00	Lathing & Drivers	550.00
Total Number Full-time Employees Reported	3		
Total Number Part-time Employees Reported	1	**Total Earnings**	**$16,646.27**

On the back of the report, list individual employees reported in the Classification and Earnings section (all regular employees and those for whom coverage is specifically indicated). Include the state of residence, class code, and reported earnings of each employee.

The employer or their authorized representative MUST sign and date the report. Please include the telephone number so we may contact the appropriate person, if necessary.

Important Information

Your Payroll Report must be received in our office by the stated due date.

We will calculate premium when we receive your report and send you a payroll and premium recap. The recap will outline the premium calculation. Your next invoice will reflect any resulting charges or credits.

If you have any questions or need further information on how to complete the Payroll Report, please contact a Customer Service Specialist at 800-332-6102 or 406-495-5000.

Thank you for insuring with Montana State Fund

Payroll Report Forms

855 Front Street – P.O 4759 – Helena, MT 59604-4759
Customer Service .-332-6102 or 406-495-5000
Fax 406-495-5020 – TDD/TTY 406-495-5030
Fraud Hotline 888-682-7463 (888-MT-CRIME)
www.montanastatefund.com

MONTANA STATEFUND

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PAYROLL REPORT

Submit Your Payroll Report Online! Go to our website and click on I Am An Employer or you may complete and return this report

PETROLEUM COUNTY CONSERVATION DISTRICT
813 BROADWAY
WINNETT MT 59087

Policy #:
Team #: 1
Date Issued: 06/30/2014
Due Date: 07/31/2014
Policy Status: Active
Report Period: From 07/01/2013 To 07/01/2014
Policy Period: 07/01/2013 To 07/01/2014

*** * IMPORTANT NOTICE * ***

Your policy will be subject to cancellation if this report is not received in our office by the stated DUE DATE. Reports received after the due date may result in an assignment of a higher premium rate in the future!

Dependent Family Members and Optional Coverage Endorsements (Earnings of dependent family members and employees engaged in the listed optional coverages must be included in the appropriate 'All Other Employees' section in the 'Classification and Earnings' section).

Classification and Earnings Policy #: 03-106879-4 Date Issued: 06/30/2014 CF200A Rev. 03/2008

Person/Persons Covered	Class Coverage Dates	Description	Code	Earnings
ALL OTHER EMPLOYEES 07/01/2013 - 07/01/2014	07/01/2013-07/01/2014	MUNICIPAL: PROFESSIONAL OR	8743-00	

Total Number Full-Time Employees Reported		Total Earnings	
Total Number Part-Time Employees Reported			

00

Customer Service: 800-332-6102 **Fax**: 406-495-5020

List all employees, covered owners or officers, and individuals covered under optional coverage endorsements. If your policy includes optional coverages (listed on the front of this payroll report), you must report payroll for all covered individuals. Use additional sheets if necessary.

Employee Name	State of Residence	Class Code	Earnings
This total must be equal to Total Earnings on the front of this report.		Total Earnings	

Reported payroll is subject to audit.

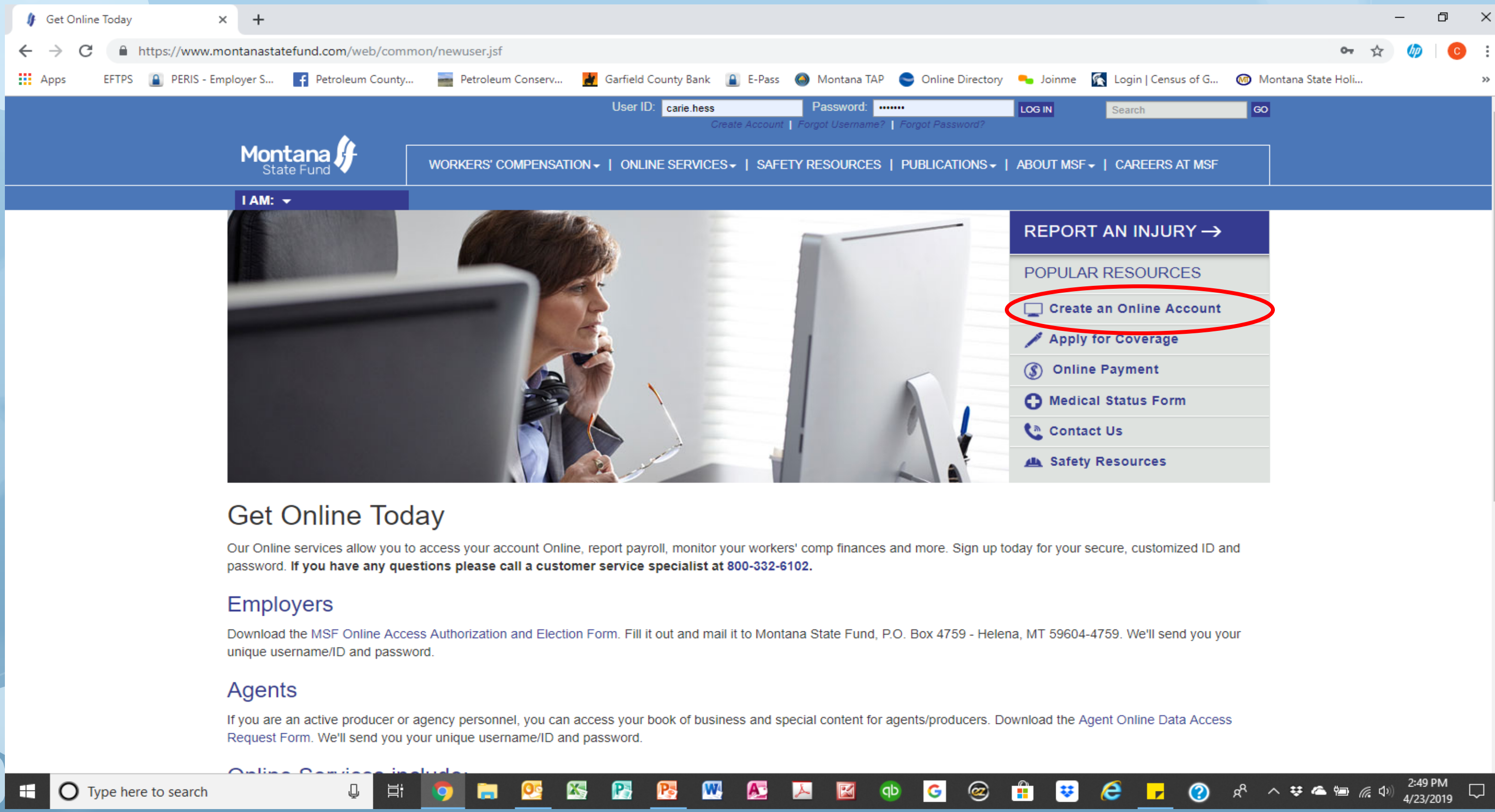
Authorized signature Title Date Phone Number

By submitting this report, it is understood the payroll information entered on this report and attachments is true, correct, and accurately reflects the earnings of all covered employees, owners, or officers in accordance with the payroll & premium report instructions. Misrepresenting or falsifying employment records or information or refusing to pay premiums may subject the employer to fines and/or imprisonment.

CF200A Rev. 03/2008 Policy #: Date Issued: 06/30/2014

Using the online system

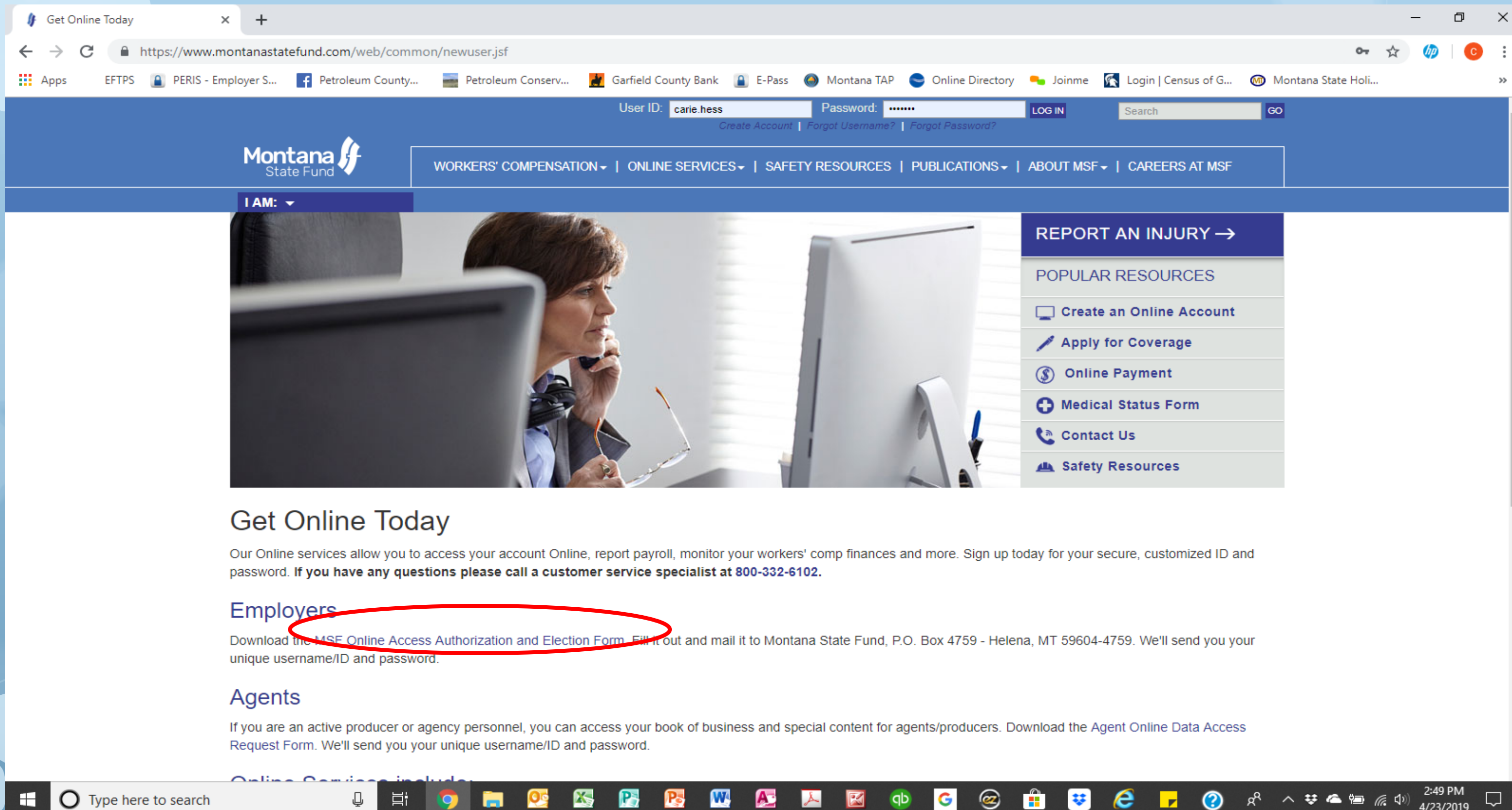
Go to https://www.montanastatefund.com



Click on the create an "Online Account"

Using the online system

Go to https://www.montanastatefund.com



Click on the create an “MSF Online Access form”

Using the online system

Montana State Fund

855 Front Street | P.O. Box 4759 | Helena, MT, 59604-4759
Phone 800-332-6102 or 406-495-5000 | Fax 406-495-5020
Fraud 888-MT-CRIME or 888-682-7463 | TDD/TYY 406-495-5030
montanastatefund.com | safemt.com

Online Access Authorization & Election Form for MSF Policies

Please CLEARLY print or type all information:

Policy Number: ____________________ Business Name: ____________________

Name of User: ____
First Name *Last Name* *Phone#*

E-Mail Address of **User**: ____

Address of **User**: ____
____

Has this User received a Montana State Fund (MSF) User ID in the past? ☐ Yes ☐ No

Online User Access Consent

(To be completed by User listed above.)

I agree to maintain the integrity of the MSF system by ensuring the security and proper use of the User ID and Password and will maintain the confidentiality of my Password. I understand and agree that I am responsible for all actions or access to the MSF system made with the User ID and Password that is assigned to me.

By signing this form, I the User acknowledge these conditions, under which access to the MSF system is granted, and agree to the following:

- I understand that my User ID and Password are for my use only.
- I am responsible for safeguarding my User ID and Password.
- I may not give my User ID or Password to any other individual.
- I will not post my User ID or Password.
- I understand that I will be required to change my Password periodically.
- I agree not to leave the computer unattended when I have a session open.
- I agree to log off and close the browser when I am finished with a session.

Printed Name of User: ____

Signature of User: ____

If the User has not received a MSF User ID in the past, a User ID will be created and e-mailed to the User detailing their User ID and Password. If the User has received a MSF User ID in the past, the previously issued User ID will be updated to allow the access indicated below for the above referenced policy. **NOTE:** If this User is authorized for multiple policies only *one* e-mail address may be used.

Please continue to next page.

Montana State Fund

855 Front Street | P.O. Box 4759 | Helena, MT, 59604-4759
Phone 800-332-6102 or 406-495-5000 | Fax 406-495-5020
Fraud 888-MT-CRIME or 888-682-7463 | TDD/TYY 406-495-5030
montanastatefund.com | safemt.com

Please indicate the access you are requesting for this User for the above referenced policy. (Select one or more.)

- ☐ Online Data Access – Allows this User access to loss and premium data.
- ☐ Online Injury Reporting – Allows this User to submit a First Report of Injury.
- ☐ Online Payroll Reporting – Allows this User to submit Payroll Reports.
- ☐ Online Policy Documents – Allows this User to view Policy documents.
- ☐ Online Claim Documents – Allows this User to view Claim Documents.

If Online documents were selected, I understand I am authorizing the above named Individual (User) to receive notice of delivery and view my policy and/or claim documents (as indicated above) sent from Montana State Fund. **I understand I will no longer receive the printed version of these documents* nor will I receive notice of electronic delivery.** Only the authorized User(s) will receive an email notification when a document has been sent. The document will then be accessible from MSF's secure website by logging in with their User ID and Password.

If at any time I would like to receive a specific document in paper format, I may do so by calling a Customer Service Specialist at (406) 495-5000.

****For legal reasons a small number of documents must continue to be printed and mailed. These are employee posting notices and cancellation notices.***

An owner or officer signature is required.

I hereby certify that I understand I am authorizing the named User the access indicated. **I understand the User ID belongs to the User and it is my responsibility to inform MSF if the User's access should be removed.**

Business Owner/Officer (required):

____
Signature *Date*

Print or Type Name: ____

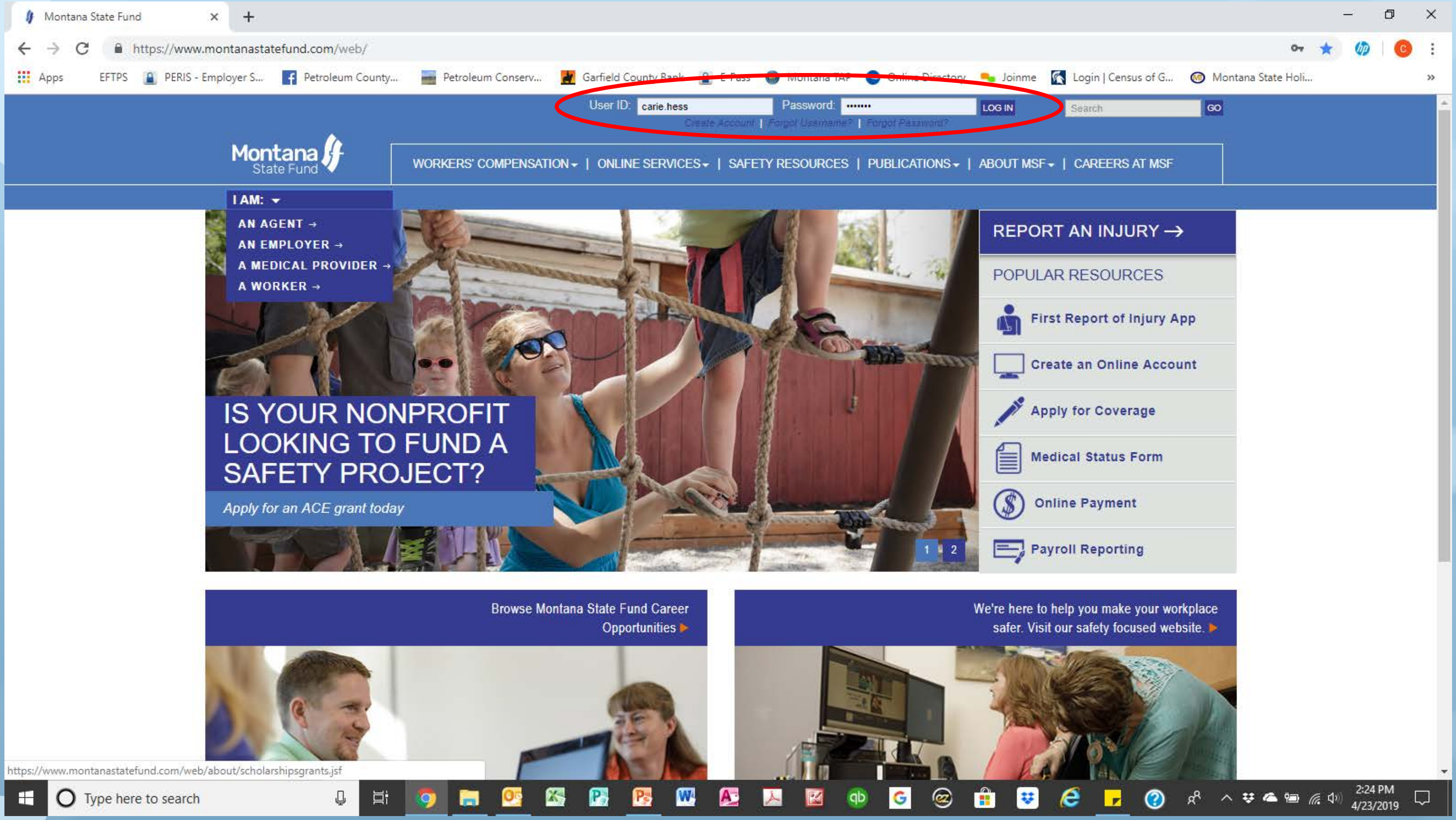
Title: ____

Access to the MSF Website to obtain electronic documents requires the use of Internet Explorer version 9 or higher and the ability to render PDF, Microsoft Office, and TIF document formats.

Please print BOTH pages of this form and mail or fax to the address above.

Fill out both pages and submit to Montana State Fund

Using the online system



Once you receive your user id and password go back to the website and click on the top and enter your user id and password.

Monthly Retirement & Health Insurance Reporting & Payments

Note: This section or parts of it may not apply to your district. Districts use a lot of different options when it comes to their employee benefits.

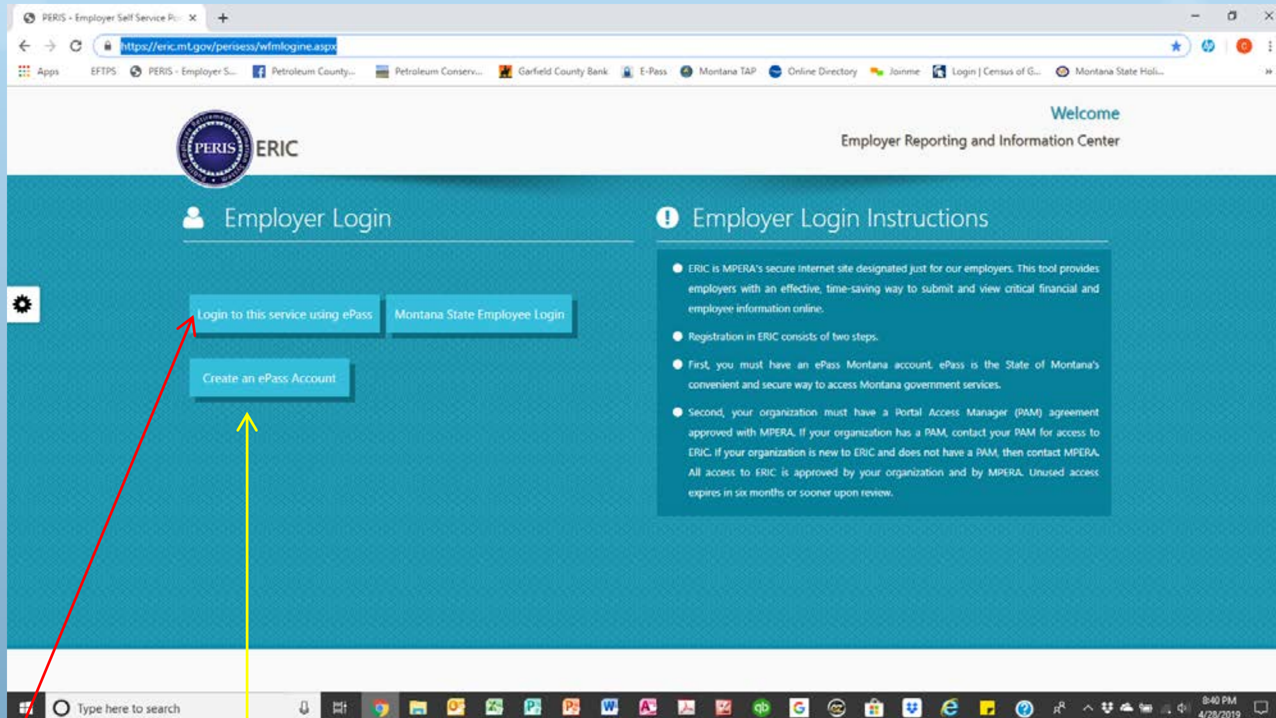
Retirement Information:

For those districts that use Montana Public Employees
Montana Retirement System (PERS or MPERA)
http://mpera.mt.gov/index.shtml
PERS requires monthly payments within 5 working days of payday.
Follow their payment methods per their handbook.

Once you have signed up with MPERA and have your Org ID go to: https://eric.mt.gov/perisess/wfmlogine.aspx to enter into the ERIC online reporting system.

Online Handbook is located at:
https://mpera.mt.gov/EMPLOYERS/ERIC-Manual

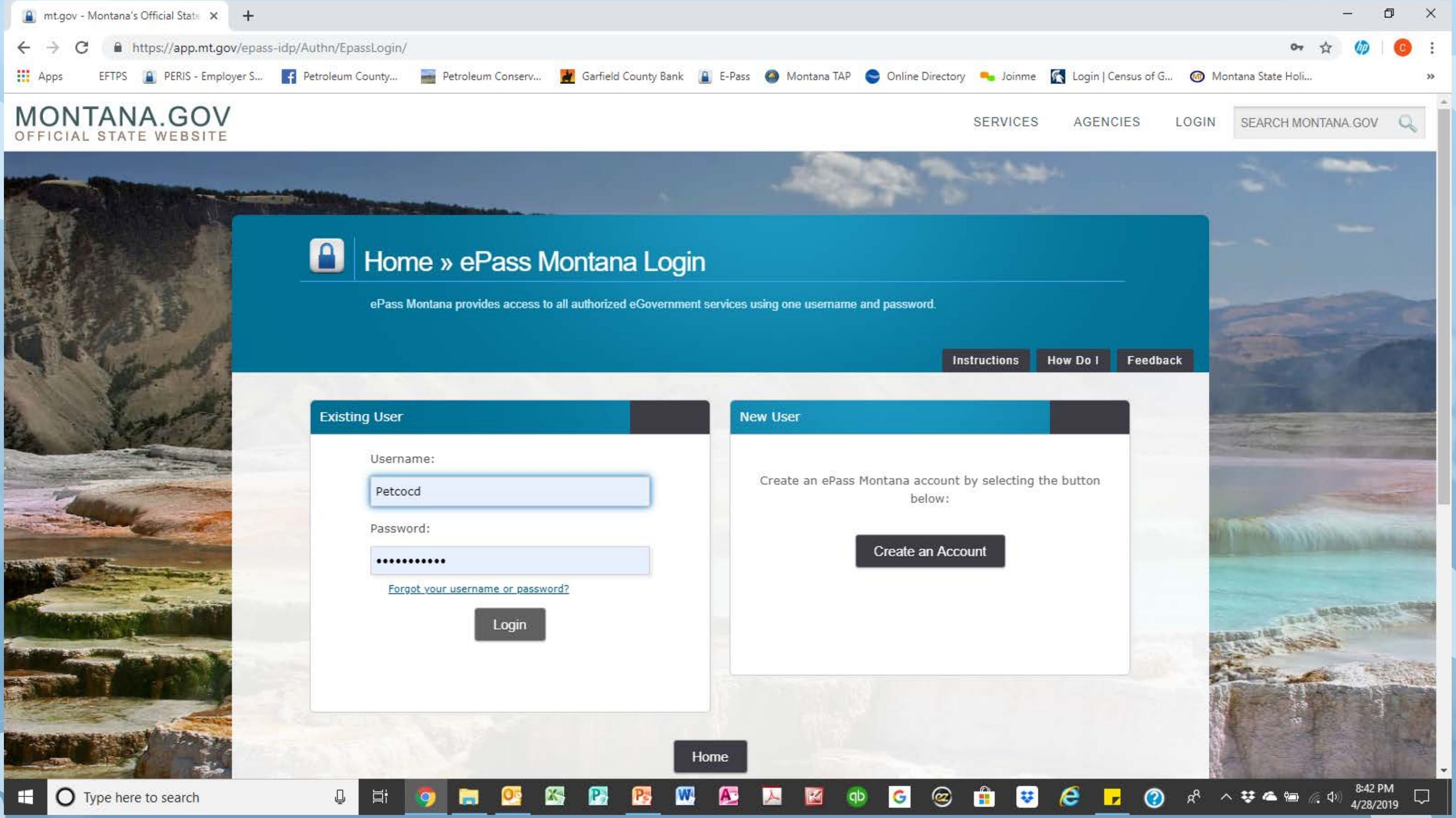
Retirement Information:



Click on Login using ePass if you have an account:

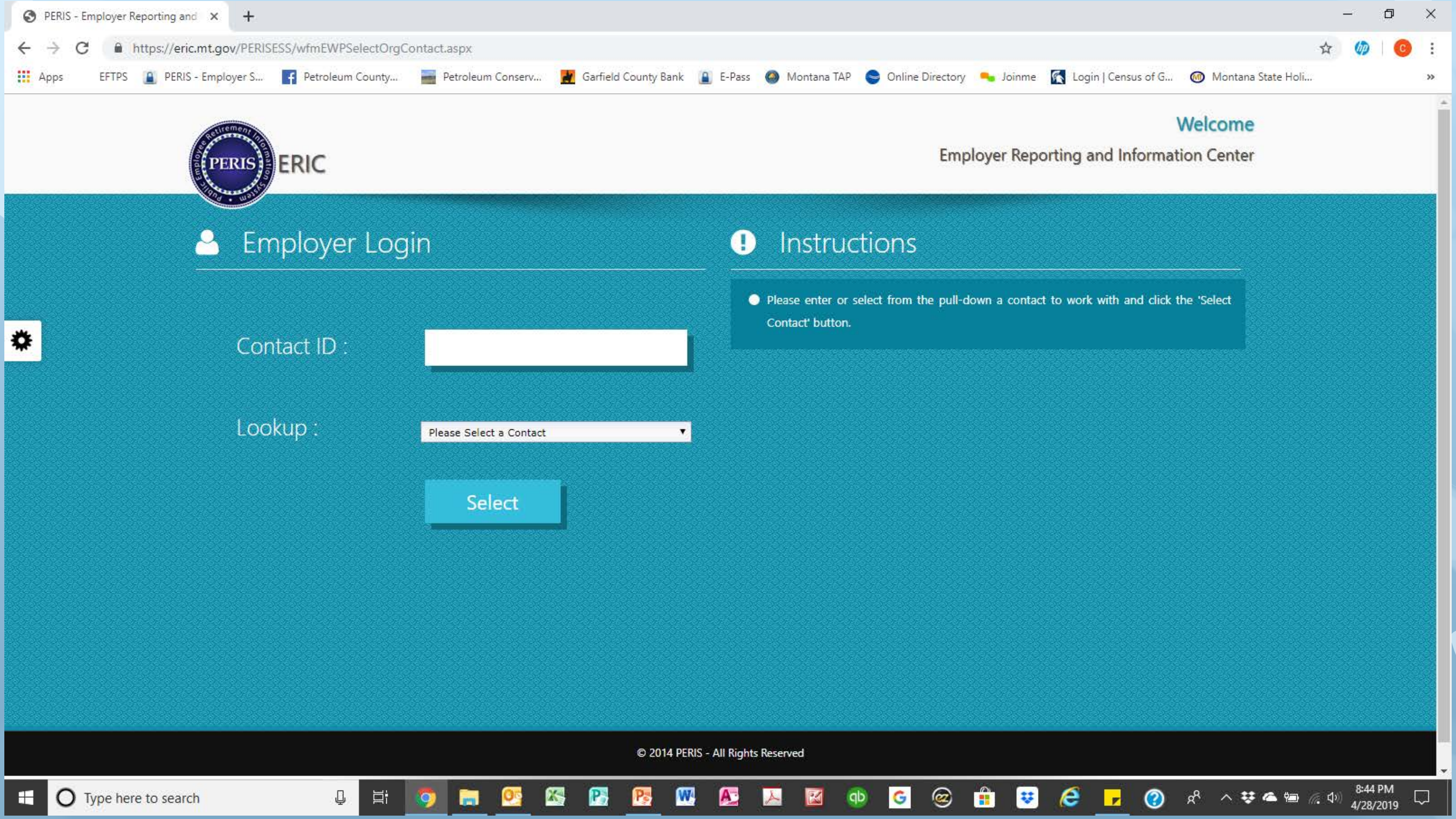
Click on the create an ePass account to create one if you do not already have one.

Retirement Information:



Enter your user name and password to login to ERIC

Retirement Information:



Enter your contact ID number and your Org ID number then click select.

Retirement Information:

You will need to fill out this form and have it on file with MPERA as well.

Montana Public Employee Retirement Administration
PO Box 200131 • Helena MT 59620-0131
(406) 444-3154 • Toll Free (877) 275-7372
http://mpera.mt.gov

MPERA Portal Access Manager Security Agreement

Each MPERA Portal Manager must complete prior to accessing the MPERA Portal. You must create an ePass Login Account before completing this form at https://app.mt.gov/epass/epass.

Your Name ______________________________
(first name, middle name, and last name)

- I am a **temporary** replacement for ____________ until ____________.
  (previous user name) (date)

or

- I am a **permanent** replacement for ____________.
  (previous user name)

or

- I am a **backup Portal Access Manager** along with ____________

(current portal access manager's signature)

Job Title ____________ *ePass Username (case sensitive) ____________

Employer Name ____________ Organization ID ____________

Mailing Address ____________

City ____________ State ____________ Zip ____________

Main Phone ____________ Alternate Phone Number ____________

Fax Number ____________ E-mail Address ____________

By signing this form, I acknowledge that I am an authorized agent of the above stated employer and agree to the terms and conditions for use of the MPERA Employer Web Portal found here *http://mpera.mt.gov/TermsAndConditions.shtml*. I am responsible for maintaining authorized user access to the MPERA Employer Web Portal and accept the portal access manager's responsibilities. I further understand that passwords are unique to each individual user. I will not share my password with any other person.

______________________________ ____________
Web User Signature Date

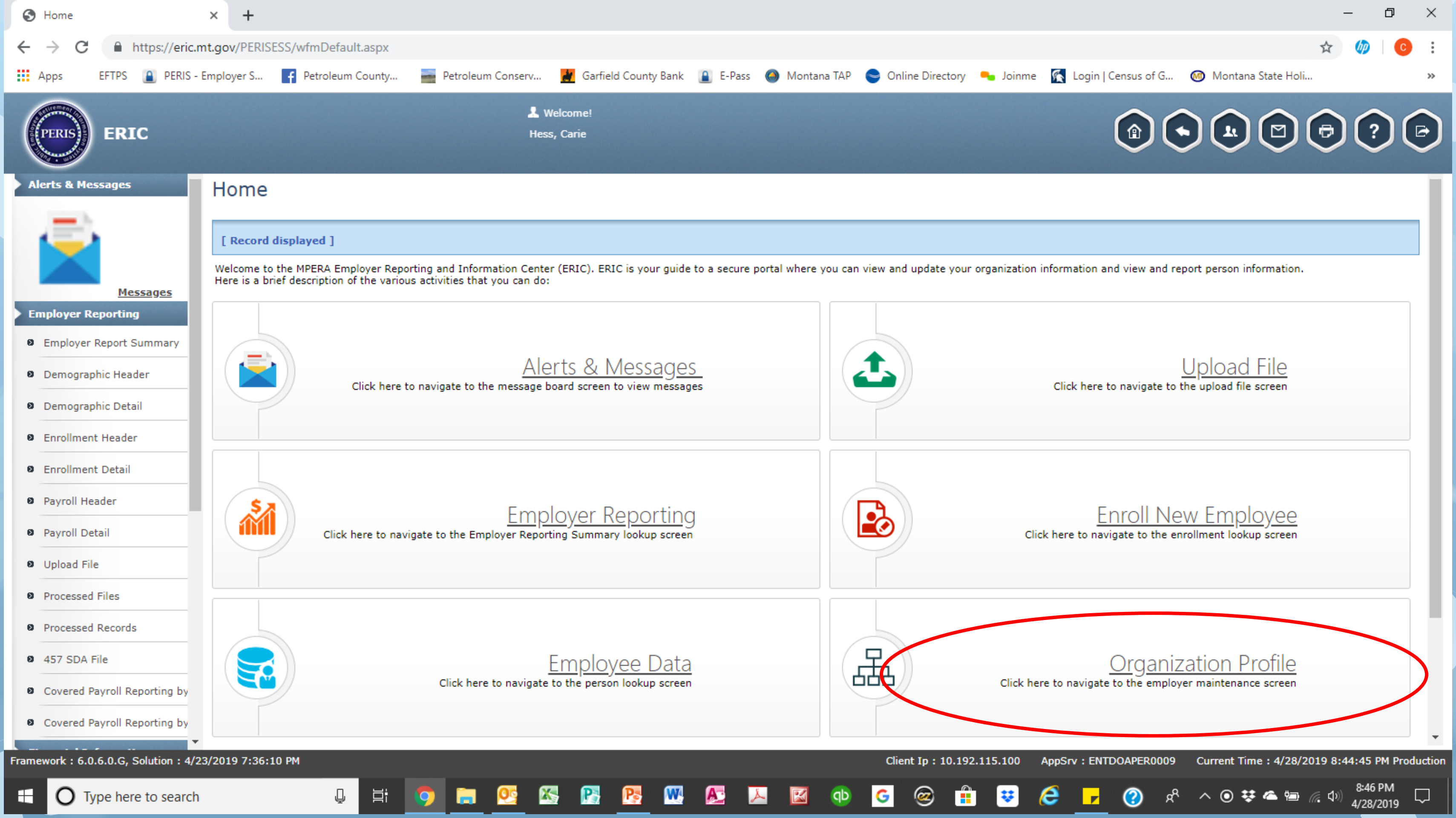
Grant to the person listed above the following access:

______	Portal Access Manager (PAM)	Manages employer users and access rights to the MPERA site.
______	Maintain Employer Profile (MEP)	Allows user to maintain employer's contact information.
______	Employee Information Processor (EIP)	Allows user to maintain employer's employee information.
______	Payroll Report Processor (PRP)	Allows the user to maintain employer's payroll information.

______________________________ ____________
Employer's Authorizing Officer Signature Date

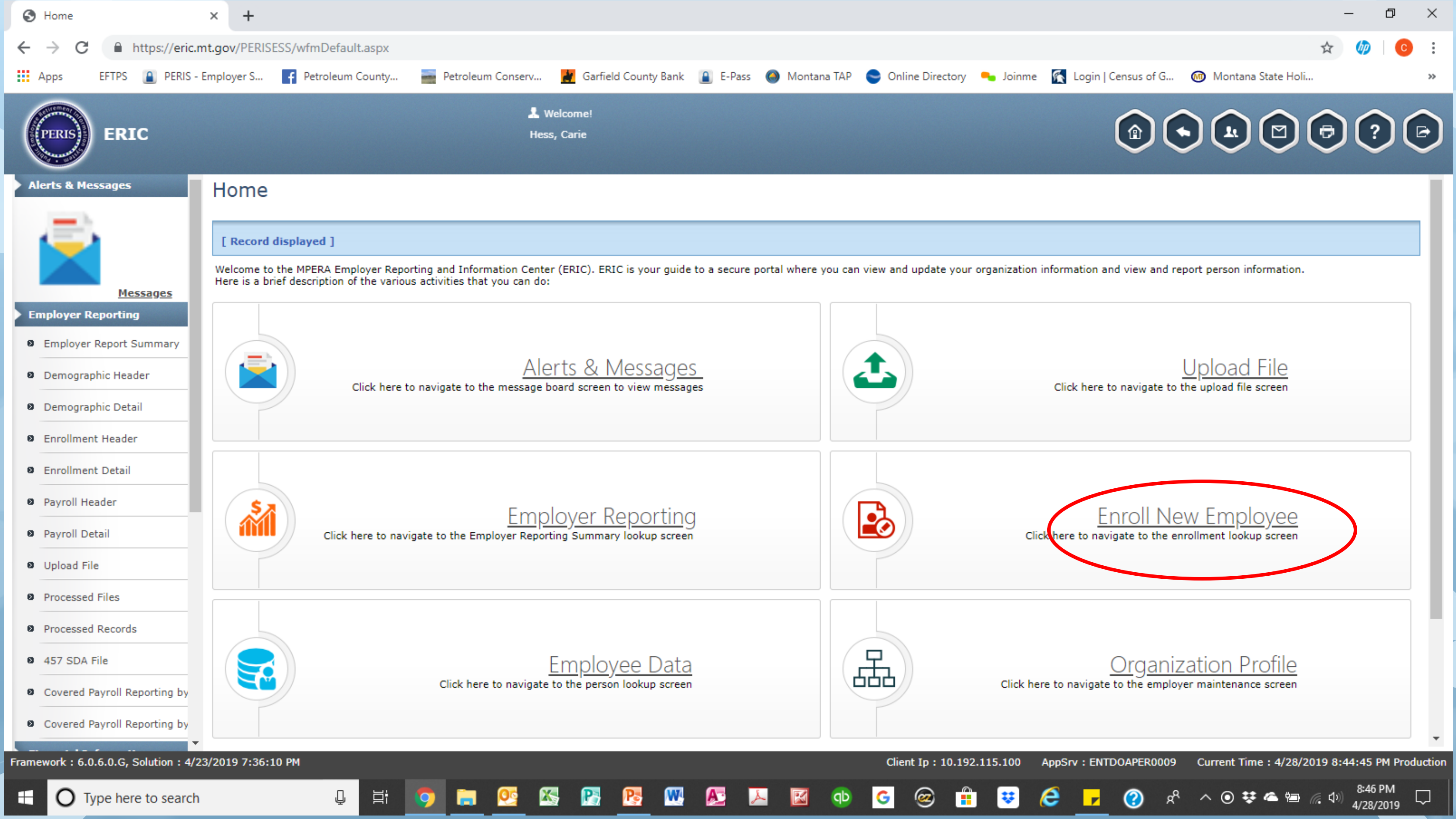
COMPLETE AND RETURN THIS FORM TO MPERA

Retirement Information:



Click on the Organization Profile and make sure your information is correct the first time you login.

Retirement Information:



If you have any new enrollments (you will need to do this the first time for all your employees) Click on Enroll new employee and enter each employees information.

Retirement Information:

Online Handbook is located at: https://mpera.mt.gov/EMPLOYERS/ERIC-Manual

If you go to page 69 Manual Employer Payroll Reporting this section will walk you through how to enter your payroll information manually (what most district do since they use QuickBooks)

Be sure to use the icons on the top right of your screen to navigate the system not the ones on the left hand side as this can cause issues.

Health Insurance Reporting

Form W-2 Reporting of Employer-Sponsored Health Coverage			
Coverage Type	Form W-2, Box 12, Code DD		
	Report	Do Not Report	Optional
Major medical	X		
Dental or vision plan not integrated into another medical or health plan			X
Dental or vision plan which gives the choice of declining or electing and paying an additional premium			X
Health Flexible Spending Arrangement (FSA) funded solely by salary-reduction amounts		X	
Health FSA value for the plan year in excess of employee's cafeteria plan salary reductions for all qualified benefits	X		
Health Reimbursement Arrangement (HRA) contributions			X
Health Savings Arrangement (HSA) contributions (employer or employee)		X	
Archer Medical Savings Account (Archer MSA) contributions (employer or employee)		X	
Hospital indemnity or specified illness (insured or self-funded), paid on after-tax basis		X	
Hospital indemnity or specified illness (insured or self-funded), paid through salary reduction (pre-tax) or by employer	X		
Employee Assistance Plan (EAP) providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
On-site medical clinics providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Wellness programs providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Multi-employer plans			X
Domestic partner coverage included in gross income	X		
Governmental plans providing coverage primarily for members of the military and their families		X	
Federally recognized Indian tribal government plans and plans of tribally charted corporations wholly owned by a federally recognized Indian tribal government		X	
Self-funded plans not subject to Federal COBRA			X
Accident or disability income		X	
Long-term care		X	
Liability insurance		X	
Supplemental liability insurance		X	
Workers' compensation		X	
Automobile medical payment insurance		X	
Credit-only insurance		X	
Excess reimbursement to highly compensated individual, included in gross income		X	
Payment/reimbursement of health insurance premiums for 2% shareholder-employee, included in gross income		X	
Other Situations	**Report**	**Do Not Report**	**Optional**
Employers required to file fewer than 250 Forms W-2 for the preceding calendar year (determined without application of any entity aggregation rules for related employers)			X
Forms W-2 furnished to employees who terminate before the end of a calendar year and request, in writing, a Form W-2 before the end of that year			X
Forms W-2 provided by third-party sick-pay provider to employees of other employers			X

The chart was created at the suggestion of and in collaboration with the IRS' Information Reporting

Here is a chart to help you figure out which coverages are to be reported on your W-2's.