



Small Business/Self-Employed

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Sole Proprietorships

A sole proprietor is someone who owns an unincorporated business by himself or herself. However, if you are the sole member of a domestic limited liability company (LLC), you are not a sole proprietor if you elect to treat the LLC as a corporation.

If you are a sole proprietor use the information in the chart below to help you determine some of the forms that you may be required to file.

IF you are liable for:	THEN use Form:	Separate Instructions:
Income Tax	1040, U.S. Individual Income Tax Return (PDF) and Schedule C (Form 1040), Profit or Loss from Business (PDF) or Schedule C-EZ (Form 1040), Net Profit from Business (PDF)	Instructions for 1040, U.S. Individual Income Tax Return (PDF) Instructions for Schedule C (Form 1040) (PDF)
Self-employment tax	Schedule SE (Form 1040), Self-Employment Tax (PDF)	Instructions for Schedule SE (Form 1040) (PDF)
Estimated tax	1040-ES, Estimated Tax for Individuals (PDF)	
Social security and Medicare taxes and income tax withholding	941, Employer's Quarterly Federal Tax Return (PDF) 943, Employer's Annual Federal Tax Return for Agricultural Employees (PDF) 944, Employer's Annual Federal Tax Return (PDF)	Instructions for Form 941 (PDF) Instructions for Form 943 (PDF) Instructions for Form 944 (PDF)
Providing information on social security and Medicare taxes and income tax withholding	W-2, Wage and Tax Statement (PDF) (to employee) and W-3, Transmittal of Wage and Tax Statements (PDF) (to the Social Security Administration)	
Federal unemployment (FUTA) tax	940, Employer's Annual Federal Unemployment (FUTA) Tax Return (PDF)	Instructions for Form 940 (PDF)
Filing information returns for payments to nonemployees and transactions with other persons	See Information Returns	
Excise Taxes	Refer to the Excise Tax web page	

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