

Table 2. Which Forms Must I File?

If You Are A:	You May Be Liable For:	Use Form:
Sole proprietor	Income tax	1040 and Schedule C ¹ or C-EZ (Schedule F ¹ for farm business)
	Self-employment tax	1040 and Schedule SE
	Estimated tax	1040-ES
	Employment taxes: <ul style="list-style-type: none"> • Social security and Medicare taxes and income tax withholding • Federal unemployment (FUTA) tax • Depositing employment taxes 	941 (943 for farm employees) 940 or 940-EZ 8109 ²
	Excise taxes	See <i>Excise Taxes</i>
Partnership	Annual return of income	1065
	Employment taxes	Same as sole proprietor
	Excise taxes	See <i>Excise Taxes</i>
Partner in a partnership (individual)	Income tax	1040 and Schedule E ³
	Self-employment tax	1040 and Schedule SE
	Estimated tax	1040-ES
Corporation or S corporation	Income tax	1120 or 1120-A (corporation) 1120S (S corporation)
	Estimated tax	1120-W (corporation only) and 8109 ²
	Employment taxes	Same as sole proprietor
	Excise taxes	See <i>Excise Taxes</i>
S corporation shareholder	Income tax	1040 and Schedule E ³
	Estimated tax	1040-ES

¹ File a separate schedule for each business.

² Do not use if you deposit taxes electronically.

³ Various other schedules may be needed.