

Guidelines for Submission of Tax Documentation

C Corporation		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If no wage and tax has been filed yet, ALL the following is required:</p> <ul style="list-style-type: none"> • Articles of Incorporation • Most recent two weeks of payroll with tax deductions.
	1 year +	<ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i>

S Corporation		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If no wage and tax has been filed yet, ALL the following is required:</p> <ul style="list-style-type: none"> • Articles of Incorporation • Most recent two weeks of payroll with tax deductions.
	1 year +	<ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i> <p>The following information is required:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i>
	2 life groups/ Husband and Wife	<p>If both employee’s are not on W&T, will need ALL the following:</p> <ul style="list-style-type: none"> • Federal Form 1120S (Tax return for an S corporation) • Schedule K1 (Shareholders share of income) on both shareholders • Most recent two weeks of payroll with tax deductions on non-shareholders.

Partnership		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If no wage and tax has been filed yet, ALL the following is required:</p> <ul style="list-style-type: none"> • Partnership Agreement • Most recent two weeks of payroll with tax deductions on non-partners.
	1 year +	<ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i>
	2 life groups	<p>All of the following:</p> <ul style="list-style-type: none"> • Federal Form 1065 (Partnership return of income) • Schedule K1 (Partner's share of income) or Schedule E from 1040 • Most recent two weeks of payroll with tax deductions on second employee if one partner is not working on a full time basis. <p>NOTE: General partners will not have the State Quarterly Wage or W-2. Income information will be found on the Schedule K1. However, all W-2 employees should appear on the state Employer's Quarterly Wage Detail Report.</p>

Limited Liability Company (LLC)	
	Required Documents
	Depending on individual state laws, they may file as a C Corporation or a Partnership. See above for appropriate documentation. Some LLC's can file as a one person.

Sole Proprietorship		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If the wage a tax has not been filed yet, ALL the following in required:</p> <ul style="list-style-type: none"> • Federal Form SS-4 (Application for Tax ID#) or city, state or county business license • Most recent two weeks of payroll with tax deductions.
	1 year +	<p>Most recent quarter of the State Employer’s Quarterly Wage and Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i></p>
	2 life groups/ Husband and Wife	<p>The following information is required:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer’s Quarterly Wage and Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i> <p>If both employees are not on the W&T, ALL the following is required:</p> <p>Schedule SE (Self Employment Tax) or Schedule C (Profit of Loss from business)</p> <p>Most recent two weeks of payroll with tax deductions on employee not listed on Schedule SE or C</p> <p>NOTE: A sole proprietor might not appear on the State Employer’s Quarterly Wage Detail Report. However, all W-2 employees should appear on the State Employer’s Quarterly Wage Detail Report. If both husband and spouse’s names are listed on the Schedule SE or Schedule C this will be acceptable proof.</p>

Farms, Agricultural, Greenhouses		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If the wage a tax has not been filed yet, ALL the following in required:</p> <ul style="list-style-type: none"> • Federal Form SS-4 • Ownership papers listing all owners/partners • Most recent two weeks of payroll with tax deductions on non-owners.
	1 year +	<p>The following is required:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage and Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i> <p>If not wage and tax has been filed yet, ALL the following is required:</p> <ul style="list-style-type: none"> • Federal Form 943 (Employer's Unemployment Quarterly Tax Report) • K-1's on all owners/partners • Most recent two weeks of payroll with tax deductions or W-2's on non-owners.
	2 life groups/ Husband and Wife	<p>The following information is required:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.)</i> <p>If both employees are not on the W&T, ALL the following is required:</p> <ul style="list-style-type: none"> • K-1's on all owners/partners • Two weeks of payroll on employees with tax deductions on non-owners

Non-Profit Groups		
	Years in Business	Required Documents
	0 to 1 year	<p>All of the following:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage Detail Report <i>*(Indicate status of all employees listed i.e. full-time, part-time or terminated with date of termination)</i> <p>If the wage a tax has not been filed yet, ALL the following in required:</p> <ul style="list-style-type: none"> • Federal Form SS-4 (Application for Tax ID#) or Non-Profit status • Most recent two weeks of payroll with tax deductions.

	1 year +	<p>The following is required:</p> <ul style="list-style-type: none"> • Most recent quarter of the State Employer's Quarterly Wage and Detail Report * (<i>Indicate status of all employees listed i.e. full-time, part-time, or terminated with date of termination.</i>) <p>If no wage and tax has been filed, ALL the following is required</p> <ul style="list-style-type: none"> • Federal Form 941 ** (Employer's Unemployment Quarterly Tax Report) • Most recent two weeks of payroll with tax deductions on W-2's + W3
	2 life groups/ Husband and Wife	<p>ALL the following:</p> <ul style="list-style-type: none"> • Federal Form 941 ** (Employer's Unemployment Quarterly Tax Report) • Most Recent two weeks of payroll with tax deductions or W-2's

*Must be filed when wages exceed \$1,500.00 in a calendar year.

**Must be filed when deposit liability is \$500.00 (approximately \$3300 in wages) or more in a calendar quarter. Deposit liability under \$500.00 for all four quarters are filed yearly.

NOTE: A copy of the current carrier's bill is still required on all groups along with the above tax information.

ADDITIONAL NOTE: This document is not an all-inclusive list and is intended to be used as a guide. Medica underwriting reserves the right to request/require additional tax documentation when necessary.