Payroll tax onboarding questionnaire

For new payroll clients, current and prior calendar year

Prepared for the clients of (firm name)

Your name, and your spouse’s if filing jointly

Answer for each legal entity that pays wages. If you pay employees in more than one state, list every state.

For each yes, attach the records listed. Copies of returns and notices are enough; we do not need originals.

If you are switching payroll providers mid-year, include the year-to-date totals for each employee.

Employer accounts

Based on: Publication 15, sections 1 and 11

Legal name, EIN, entity type and the person responsible for payroll

Do you have the IRS letter that assigned your EIN? ◯ Yes ◯ No
If yes, send: EIN assignment letter or Letter 147C

Are you enrolled in EFTPS for federal tax deposits? ◯ Yes ◯ No
If yes, send: EFTPS enrollment confirmation

Do you have a state withholding account in each state where employees work? ◯ Yes ◯ No
If yes, send: State withholding account numbers

Do you have a state unemployment account in each of those states? ◯ Yes ◯ No
If yes, send: State unemployment account numbers; Current unemployment rate notice

Do any city or county payroll taxes apply to you? ◯ Yes ◯ No
If yes, send: Local tax account numbers

Deposits and federal returns

Based on: Publication 15, section 11; Forms 941, 944 and 940

Deposit schedule you follow today: monthly or semiweekly

Did you file Form 941 for every quarter of the current and prior year? ◯ Yes ◯ No
If yes, send: Copy of each Form 941; Deposit history from EFTPS

Has the IRS notified you to file Form 944 instead? ◯ Yes ◯ No
If yes, send: The IRS notice; Last Form 944 filed

Did you file Form 940 for last year? ◯ Yes ◯ No
If yes, send: Copy of Form 940

Did you issue Forms W-2 for last year? ◯ Yes ◯ No
If yes, send: Forms W-2 and the Form W-3 transmittal

Have you received any IRS or state payroll notice, penalty or balance due? ◯ Yes ◯ No
If yes, send: Copy of each notice

State and prior provider records

Based on: State withholding and unemployment filings

Did you file state withholding and unemployment returns for the last four quarters? ◯ Yes ◯ No
If yes, send: Copies of the state returns

Are you switching from another payroll provider this year? ◯ Yes ◯ No
If yes, send: Final payroll register from the old provider; Year-to-date totals for each employee

Pay frequency and the next pay date

Workers and pay

Based on: Publication 15, sections 2 and 9; Instructions for Forms 1099-MISC and 1099-NEC

Number of employees by work state, including remote employees

Hourly and salaried employees, and your overtime policy

Do employees receive tips? ◯ Yes ◯ No
If yes, send: Tip reports from employees; Job title or occupation of each tipped employee

Do any employees earn overtime that the Fair Labor Standards Act requires, and does payroll track the premium part separately? ◯ Yes ◯ No
If yes, send: List of non-exempt employees; Overtime earnings report for the year to date

Did you pay independent contractors this year? ◯ Yes ◯ No
If yes, send: Form W-9 for each contractor; Payments by contractor so far

Is there any worker you are unsure how to classify? ◯ Yes ◯ No
If yes, send: Contract or description of the work

Do you have a Form W-4 and a Form I-9 on file for every employee? ◯ Yes ◯ No
If yes, send: Forms W-4 and state withholding forms; Confirmation that Forms I-9, on the current edition, are kept on file

Benefits and deductions

Based on: Publication 15-B; Publication 15, section 5

Do you offer health insurance through payroll? ◯ Yes ◯ No
If yes, send: Plan summary and employee premium shares

Do you have a retirement plan with employee deferrals? ◯ Yes ◯ No
If yes, send: Plan provider and deferral elections

Do you contribute to employee health savings accounts? ◯ Yes ◯ No
If yes, send: Contribution amounts by employee

Is the business an S corporation with shareholders who own more than 2%? ◯ Yes ◯ No
If yes, send: Health premiums paid for each such shareholder

Do employees use a company vehicle or receive gift cards or other perks? ◯ Yes ◯ No
If yes, send: List of benefits and their value

Are there wage garnishments or child support orders? ◯ Yes ◯ No
If yes, send: Copy of each order

Bank account for payroll

Based on: Direct deposit and tax debit setup

Will payroll and tax deposits come from a dedicated bank account? ◯ Yes ◯ No
If yes, send: Voided check or bank letter with routing and account numbers

Name of each person who can authorize payroll

Anything else your preparer should know