

## Superior Point Workers' Compensation Payroll Reporting Guide

To successfully complete your audit, you must include a copy of the supporting tax or payroll documentation relevant to your business. Please refer to the following list to determine what is required based on your business entity. If you do not see your entity type listed, please provide the tax documents you filed. We realize that the time frames associated with the requested reports may not match your policy period exactly. Please send the most recently filed documents.

If you use subcontractors, please see SECTION 3 for additional requirements.

If we do not receive the requested information by the due date in your letter, your audit cannot be completed and will be marked as non-compliant and you will experience a cancellation of your current policy.

<b>SECTION 1 – Required documentation includes:</b>	
<b>If you operate as a corporation, association, or a non-profit organization:</b>	IRS Form 1120 - U.S. Corporation Income Tax Return IRS Form 1120S - U.S. Income Tax Return for an S Corporation IRS Form 1120-H - U.S. Income Tax Return for Homeowner's Associations IRS Form 990 - Return of Organization Exempt from Income Tax <b>Also include</b> IRS Form 1125-A - Cost of Goods Sold Any additional federal statements referenced on the tax form (example: Statement #1 or STMT #1)
<b>If you operate as a sole proprietorship:</b>	IRS Form 1040 Schedule C - Profit or Loss From Business (include all pages) Schedule F - Profit or Loss From Farming (include all pages) <b>Also include</b> Any additional federal statements referenced on the tax form
<b>If you operate as a partnership:</b>	IRS Form 1065 - U.S. Return of Partnership Income <b>Also include</b> IRS Form 1125-A - Cost of Goods Sold Any additional federal statements referenced on the tax form Schedules K and K-1 - Partners' Distributive Share Items
<b>If you operate as a limited liability company (LLC):</b>	Corporation - see requirements listed above Sole proprietorship - see requirements listed above Partnership - see requirements listed above

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<b>SECTION 1 (continued) – Required documentation includes:</b>	
<b>If you operate as a cooperative association:</b>	IRS Form 1120-C - U.S. Income Tax Return for Cooperative Associations <b>Also include</b> IRS Form 1125-A - Cost of Goods Sold Any additional federal statements referenced on the tax form
<b>If you operate as a farm:</b>	IRS Form 943 - Employers Annual Federal Tax Return for Agricultural Employees IRS Form 1040 - Schedule F
<b>If your business employs domestic workers:</b>	Summary of total number of employees and hours worked per employee for the policy period Provide dates of employment for each domestic employee
<b>If your business employs firefighters:</b>	Roster of all firefighters, including any payments received as well as the population of the service area Also include all non-firefighter wages if applicable

<b>SECTION 2 – If your business has employees, please include the following in addition to the above document(s):</b>	
	IRS Form 941 - Employers Quarterly Federal Tax Return for ALL Quarters that pertain to the policy period <b>or</b> State Unemployment Tax Quarterly reports showing employee gross wages for ALL Quarters that pertain to the policy period
<b>If you use QuickBooks or other payroll reporting services:</b>	Payroll Summary Report showing individual gross wages that pertains to the policy period dates

<b>SECTION 3 – If you use subcontractors, please include the following to verify their independent status:</b>	
<b>Information needed for each subcontractor:</b>	Certificates of General Liability and/or Workers Compensation Insurance Copy of an invoice or bid Detailed summary of amount paid to each subcontractor. This could be a cash disbursement journal, check registers or vendor cost summaries. Contract (if available)