
MEMORANDUM

TO: Heather Armstrong

FROM: Christine Porras

DATE: August 8, 2024

SUBJECT: IRS notice review and general status

Recap of things:

1. 2nd Quarter 2024
 - a. 941 – filed – nothing due
 - b. UIA 1028 – filed – nothing due
 - c. State withholding -filed amended return – nothing due
2. 1st Quarter 2024
 - a. 941 – filed – nothing due
 - b. UIA 1028 – filed – nothing due
 - c. State withholding – filed amended return – nothing due
3. 4th Quarter 2023
 - a. 941 – filed – nothing due
 - b. UIA 1028 -filed – nothing due
 - c. State withholding – missing annual return. Review and refund.
 - d. Other (W-2C Darwin McClary)
4. 3rd Quarter 2023
 - a. 941 -filed – nothing due
 - b. UIA 1028 -filed- nothing due
 - c. State withholding -
5. 2nd Quarter 2023
 - a. 941 – filed -nothing due
 - b. UIA 1028 -filed – nothing due
 - c. State withholding
 - d. Other

6. 1st Quarter 2023
 - a. 941 – filed – nothing due but the incorrect 941 is recorded for this quarter (it appears to be a duplicate of 2nd quarter. We should amend. This would reduce the tax liability possibly by \$2,000. The other reason we need to amend is so our four 941 returns balance to our W-2s, which as of right now they do not. It takes Social Security about three years to send out mismatch notices.
 - b. UIA 1028 – filed – nothing due
 - c. State withholding
 - d. Other
7. 4th Quarter 2022
 - a. 941 – filed \$20,283.72 due. Couple of reasons for this. First, there was \$17,791.87 in payroll taxes for the quarter but only \$4,908.16 was deposited during the quarter. There is \$7,400 in penalty and interest. Also, it is possible that 941 deposits were accidentally posted to the wrong quarter when paid because in 3rd quarter there was an extra \$7,000 in deposits made. Unfortunately, the IRS took that extra money and applied it back to 2020 and 2021 for penalties and interest.
 - b. UIA 1028 – filed – nothing due
 - c. State withholding
 - d. Other
8. 3rd Quarter 2022
 - a. 941 – filed – nothing due
 - b. UIA 1028 – filed – nothing due
 - c. State withholding
 - d. Other
9. 2nd Quarter 2022
 - a. 941 – filed -nothing due
 - b. UIA 1028 – filed – nothing due
 - c. State withholding
 - d. Other
10. 1st Quarter 2022
 - a. 941 – filed – nothing due
 - b. UIA 1028 – filed – nothing due
 - c. State withholding
 - d. Other
11. 4th Quarter 2021
 - a. 941 – nothing has been filed.
 - b. UIA 1028 – filed nothing due

- c. State withholding
 - d. Other
- 12. 3rd Quarter 2021
 - a. 941 – nothing has been filed
 - b. State withholding
 - c. Other
- 13. 2nd Quarter 2021
 - a. 941 – filed - \$.01 Due
 - b. State withholding
 - c. Other
- 14. 1st Quarter 2021
 - a. 941 – filed- \$2.20 due
 - b. State withholding
 - c. Other
- 15. 4th Quarter 2020
 - a. 941
 - b. State withholding – missing Annual return. I have no 2020 payroll information.