



When reviewing the client's 941 Schedule B form it is very important to identify if the client has had **tax liability of \$100,000 or more** for any given payroll. It is also important to identify if the client has ever had a **Gross Payroll of \$500,000 or more**. In either case it is very important to have a conversation with the client regarding a necessary wire transfer when either situation occurs. If either of the situations arise then the payroll **ABSOLUTLY** has to be processed **at least 3 days** in advance of the check date **AND** the client has to wire the money the day of the process. If the tax department is not given adequate time to process the wire transfer and the ACH, then the client is liable for extreme fines from the IRS immediately.

Sample of
Tax Setup log

Client ID	Client name	IS name	Setup sent (date)	Prior's sent (date)	Current qtr sent (date)	Run date	Check date	100k depositor (yes/no)	Client wiring (yes/no)
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