

EMPLOYER RECORDS TO BE EXAMINED

Please have all of the following books and records, ***that apply to your business and that you maintain***, available for inspection:

- PA Unemployment Compensation Tax Returns and Wage Detail
- UC returns for States other than PA
- All W-2s issued for the period of the audit
- Federal Transmittal Form W-3 (Cover Sheet for W-2s)
- Federal Form 940 (Employers Annual Federal Unemployment Tax Report)
- Federal Form 941 (Employers Quarterly Federal Tax Return)
- Federal and/or State Income Tax Returns
- Time and Payroll Records, including individual earnings and summaries
- Supporting Payroll Work Papers including Time Sheets, Commission Records, etc.
- Federal Form 1096 (Annual Summary & Transmittal of US Information Return)
- All Federal Form 1099s issued for the period of the audit
- Invoices, Receipts, Insurance Certificates, and/or Contracts for *all* Independent Contractors
- All Cash Disbursement Records
 - Checkbook/Check Register
 - Disbursements Journal
 - Bank Statements
 - All Cancelled Checks and/or Check Stubs
 - Petty Cash Records
- General Ledger
- Chart of Accounts
- Master Vendor Files
- Corporate Minute Book
- Excel versions or Printouts of all such data derived from the above records