



# U.S. Taxes

## IRS, federal, states, payroll, wealth and international compliance

Point	Resume
1. Audience	Informational guide for employees, self-employed workers, business owners, investors, France-U.S. families and residents or nonresidents with a U.S. tax connection.
2. Tax layers	The system combines federal, state, county, city and local districts. Each layer can have its own base, dates and administration.
3. Federal income	Form 1040 is the main individual return. Schedules cover interest, dividends, rentals, capital gains and self-employment.
4. W-4 withholding	Form W-4 drives federal wage withholding. Too little withholding can create a balance due and penalties.
5. FICA	Social Security and Medicare are payroll taxes, separate from federal income tax.
6. Self-employed	Schedule C and Schedule SE organize business income and self-employment tax. Quarterly estimates are often needed.
7. AMT	Form 6251 tests alternative minimum tax when deductions or preferences are significant.
8. Deductions	Compare the standard deduction with Schedule A. Thresholds and caps change by tax year.

# Points de controle

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### 9. Entities

LLCs, corporations, S corporations and partnerships differ for reporting, payroll, liability and pass-through income.

### 10. States

States differ on income, retirement income, sales, fuel and business taxes. State residency is central.

### 11. Local

Some cities or counties tax wages, business licenses, lodging or services.

### 12. Sales and use tax

There is no uniform federal VAT. Rules depend on states, localities, products and nexus.

### 13. Property tax

Real estate depends on assessed value, districts, exemptions and special assessments.

### 14. Excises

Fuel, alcohol, tobacco, transport, insurance or specialized sectors can have dedicated taxes.

### 15. Estate and gift

Forms 706 and 709 relate to estate and gift tax. Nonresidents must review U.S.-situs assets.

### 16. International

1040-NR, Form 8938, FinCEN FBAR and the France-U.S. treaty should be reviewed with a professional.

### 17. Calendar

Form 1040 is commonly around April 15. Form 4868 extends filing, not necessarily payment.

### 18. Penalties

Late filing, underpayment, missing information returns and international omissions can create interest and penalties.

### 19. Forms

1040, W-4, Schedule A, C, SE, 1040-ES, 4868, 6251, 706, 709, 8938, 1040-NR and FBAR.

### 20. Checklist

Employee: W-2 and W-4. Household employer: domestic payroll. Business: books, 1099, payroll, sales tax and records.

### 21. Disclaimer

This PDF is informational. Confirm figures on [irs.gov](https://www.irs.gov) and consult a CPA, enrolled agent or tax attorney.

Official links: [irs.gov](https://www.irs.gov), Form 1040, W-4, Schedule A, Schedule C, Schedule SE, 1040-ES, 4868, 6251, 706, 709, 8938, FinCEN FBAR, 1040-NR, EFTPS, France-U.S. treaty documents.