

January 2010

January 1 Category: Employers (Payroll Taxes)

Stop advance credit of the earned income credit for any employee not submitting a new Form W-5.

January 11 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during December 2009, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

January 15 Category: Business Owners

Farmers and Fisherman: Pay your estimated tax for 2009. Use Form 1040-ES.

Category: Employers (Payroll Taxes)

Employers - Deposit payroll tax for December 2009 if the monthly deposit rule applies.

Category: Individuals

Individuals- Pay the final installment of your 2009 estimated tax. Use Form 1040-ES.

February 2010 February 1 Category: Business Owners

Furnish Forms 1098, 1099, and W-2G to recipients for certain payments made during 2009, and Form W-2 to employees who worked for you during 2009. Deposit FUTA tax owed through December 2009. File 2009 Forms 940, 941, 943 944 and/or 945 if you did not deposit all taxes when due.

File form 730 and pay the tax on wagers accepted during December 2009. File Form 2290 and pay the tax on vehicles first used in December 2009.

Category: Employers (Payroll Taxes)

File Form 720 for the 4th quarter of 2009.

February 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

Category: Employers (Payroll Taxes)

Employers - File 2009 Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.

February 15 Category: Individuals

File a new Form W-4 if you claimed exemption from income tax withholding in 2009.

February 16 Category: Business Owners

Furnish forms 1099-B, 1099-S and certain 1099-MISC to recipients.

Category: Employers (Payroll Taxes)

Deposit Payroll tax for January if the monthly deposit rule applies

Employers: Begin withholding on employees who claimed exemption from withholding in 2009 but did not file a W-4 to continue withholding exemption in 2010.

March 2010 March 1 Category: Business Owners

Farmers and Fishermen: File 2009 Form 1040 and pay any tax due. However, you have until Apr 15 to file if you paid your 2009 estimated tax payments by Jan 15, 2010

File information returns, including Forms 1098, 1099 and W-2G, for payments made during 2009. File Form 730 and pay the tax on wagers accepted during January. File Form 2290 and pay the tax for vehicles first used in January. File Form 8027 if you are a large food or beverage establishment.

Category: Employers (Payroll Taxes)

File Form W-3 with Copy A of all Forms W-2 you issued for 2009.

March 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

March 15 Category: Corporations

Corporations: File Form 1120 for 2009 calendar year and pay any tax due. For automatic 6-month extension File Form 7004 and deposit estimated tax.

Category: Employers (Payroll Taxes)

Deposit payroll tax for February if the monthly deposit rule applies.

Category: Partnerships

Electing Large Partnerships: Furnish Sch. K-1 (Form 1065-B) to each partner.

Category: S Corporations

S Corporations: File Form 1120S for 2009 calendar year and pay an tax due. Provide shareholders with a copy of Sch. K-1.

S Corporation elections: File Form 2553 to elect S Corporation status beginning with calendar year 2010.

March 31 Category: Business Owners

Electronically file Forms W-2, W-2G, 1098, 1099, and 8027. File Form 730 and pay the tax on wagers accepted during February. File Form 2290 and pay the tax for vehicles first used in February.

April 2010 April 12 Category: Employees who work for tips

Employees: Employees who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

April 15 Category: Corporations

Corporations: Deposit the first installment of your estimated tax for 2010.

Category: Employers (Payroll Taxes)

Deposit Payroll tax for March if the monthly deposit rule applies.

Category: Household Employers

Household employers: File Schedule H with Form 1040 if you paid \$1,700 or more to a household employee.

Category: Individuals

File applicable 2009 form 1040, 1040A or 1040EZ. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2010 estimated tax.

Category: Partnerships

File 2009 form 1065 and provide each partner with a copy of Sch. K-1. Electing Large Partnerships: File 2009 Form 1065 calendar year return

April 30 Category: Business Owners

File Form 730 and pay the tax on wagers accepted during March. File Form 2290 and pay the tax on vehicles first used in March.

Category: Employers (Payroll Taxes)

File Form 941 for the first quarter of 2010. File Form 720 for the 1st quarter of 2010.

Deposit FUTA tax owed through March if more than \$500.

May 2010 May 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

May 17 Category: Employers (Payroll Taxes)

Deposit Payroll tax for April if the monthly deposit rule applies.

June 2010 June 1 Category: Business Owners

File Form 730 and pay the tax on wagers accepted during April. File Form 2290 and pay the tax for vehicles first used in April.

June 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

June 15 Category: Corporations

Corporations: Deposit the second installment of your estimated tax for 2010.

Category: Employers (Payroll Taxes)

Deposit Payroll tax for May if the monthly deposit rule applies.

Category: Individuals

Individuals outside the U.S.: File 2009 Form 1040. Individuals: Pay the second installment of estimated tax for 2010.

June 30 Category: Business Owners

File Form 730 and pay the tax on wagers accepted during May. File Form 2290 and pay the tax for vehicles first used in May.

July 2010 July 1 Category: Business Owners

File Form 11-C to register and pay annual tax if you are in the business of wagers.

July 12 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

July 15 Category: Employers (Payroll Taxes)

Deposit Payroll tax for June if the monthly deposit rule applies.

August 2010 August 2 Category: Business Owners

File Form 730 and pay the tax on wagers accepted during June. File Form 720 for the 2nd quarter of 2010. File Form 2290 and pay the tax for vehicles first used in June.

Category: Employers (Payroll Taxes)

Employers - File Form 5500 or 5500-EZ for 2009. Deposit FUTA owed through June if more than \$500. File Form 941 for the 2nd quarter of 2010.

August 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

Category: Employers (Payroll Taxes)

File Form 941 for the second quarter of 2010 if you timely deposited all required payments.

August 16 Category: Employers (Payroll Taxes)

Deposit Payroll tax for July if the monthly deposit rule applies.

August 31 Category: Business Owners

File Form 730 and pay tax on wagers accepted during July. File Form 2290 and pay the tax for vehicles first used during July.

September 2010 September 10 Category: Employees who work for tips

Employees who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

September 15 Category: Corporations

Corporations: File calendar year 2009 Form 1120 or 1120S if you timely requested a 6-month extension. Deposit third installment of your 2010 estimated tax.

Category: Employers (Payroll Taxes)

Deposit Payroll tax for August if the monthly deposit rule applies.

Category: Individuals

Individuals: Pay the third installment of your estimated tax for 2010.

Category: Partnerships

File 2009 Form 1065 if you timely requested a 5-month extension.

September 30 **Category: Business Owners**

File Form 730 and pay the tax on wagers accepted during August. File Form 2290 and pay the tax for vehicles first used in August.

October 2010 October 12 **Category: Employees who work for tips**

Employees who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

October 15 **Category: Employers (Payroll Taxes)**

File 2009 Form 5500 if you timely requested an extension on Form 5558.

Deposit Payroll tax for September if the monthly deposit rule applies.

Category: Individuals

Individuals: File 2009 Form 1040, 1040A or 1040 EZ if you timely requested a 6-month extension

Category: Partnerships

Partnerships: File your 2009 tax return if you were given a 6-month extension. Electing Large Partnerships: File 2009 Form 1065 if you timely requested a 6 month extension.

November 2010 November 1 **Category: Business Owners**

File Form 730 and pay tax on wagers accepted during September. File Form 2290 and pay tax for vehicles first used during September.

Category: Employers (Payroll Taxes)

File Form 720 for the 3rd quarter of 2010. File Form 941 for the 3rd quarter of 2010.

Deposit FUTA owed through September if more than \$500

November 10 **Category: Employees who work for tips**

Employees who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

Category: Employers (Payroll Taxes)

File form 941 for the third quarter of 2010 if you timely deposited all required payments.

November 15 **Category: Employers (Payroll Taxes)**

Deposit Payroll tax for October if the monthly deposit rule applies.

November 30 **Category: Business Owners**

File Form 730 and pay tax on wagers accepted during October. File Form 2290 and pay tax for vehicles first used during October.

December 2010 December 10 **Category: Employees who work for tips**

Employees who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070 Employee's Report of Tips to Employer.

Category: Employers (Payroll Taxes)

Employers are required to report to you tips of \$20 or more earned during November.

December 15 **Category: Corporations**

Deposit the fourth installment of your 2010 estimated tax.

Category: Employers (Payroll Taxes)

Deposit Payroll tax for November if the monthly deposit rule applies.