

## November 2008

**Employers** - Income Tax Withholding. Ask employees whose withholding allowances will be different in 2009 to fill out a new Form W-4.

**November 17** **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

## December 2008

**December 15** **Corporations** - Deposit the fourth installment of estimated income tax for 2008. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

## January 2009

**Employers** - Give your employees their copies of Form W-2 for 2008 by February 2, 2009.

**January 15** **Individuals** - Make a payment of your estimated tax for 2008 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2008 estimated tax. However, you do not have to make this payment if you file your 2008 return (Form 1040) and pay any tax due by February 2, 2009.

## February 2009

**February 2** **Employers** - Federal unemployment tax. File Form 940 for 2008. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you already deposited the tax for the year in full and on time, you have until February 10 to file the return.

**Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2008. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

**Employers** - Give your employees their copies of Form W-2 for 2008. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by February 2nd.

**Individuals** - who must make estimated tax payments. If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2008. Filing your return and paying any tax due by February 2, 2009 prevents any penalty for late payment of last installment.

**Businesses** - Give annual information statements to recipients of 1099 payments made during 2008.

**February 10** **Employers** - Federal unemployment tax. File Form 940 for 2008. This due date applies only if you deposited the tax for the year in full and on time.

**Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2008. This due date applies only if you deposited the tax for the

quarter in full and on time.

**Small Employers** - File Form 944 to report social security and Medicare taxes and withheld income tax for 2008. This due date applies only if you deposited the tax for the year in full and on time.

## February 17

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in January.

**Individuals** - If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

**Employers** - Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2008, but did not give you a new Form W-4 to continue the exemption this year.

## March 2009

### March 2

**Businesses** - File information returns (Form 1099) for certain payments you made during 2008. These payments are described under *February 2*. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the *2008 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

**Payers of Gambling Winnings** - File Form 1096, Annual Summary and transmittal of U.S. Information Returns, along with Copy A of all the Forms W-G2 you issued for 2008. If you file Forms W-G2 electronically (not by magnetic tape), your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 2.

**Employers** - File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2008.

**Employers** - with employees who work for tips. File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit Forms 8027 if you have more than one establishment. If you file Forms 8027 electronically (not by magnetic tape), your due date for filing them with the IRS will be extended to March 31.

### March 16

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in February.

**Corporations** - File a 2008 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

**S Corporations** - File a 2008 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

**S corporation election** - File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation beginning with calendar year 2009. If Form 2553 is filed late, S treatment will begin with calendar year 2010.

## April 2009

### April 15

**Individuals** - File an income tax return for 2008 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or you can get an extension by phone if you pay part or all of your estimate of income tax due with a credit card. Then file Form 1040, 1040A, or 1040EZ by October 15.

**Household Employers** - If you paid cash wages of \$1,600 or more in 2008 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 to household employees. Also report any income tax you withheld for your household employees.

**Individuals** - If you are not paying your 2009 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2009 estimated tax. Use Form 1040-ES.

**Partnerships** - File a 2008 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065 by October 15.

**Corporations** - Deposit the first installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in March.

### April 30

**Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the first quarter of 2009. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until May 11 to file the return.

**Employers** - Federal Unemployment Tax. Deposit the tax owed through March if more than \$500.

## May 2009

### May 11

**Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the first quarter of 2009. This due date applies only if you deposited the tax for the quarter in full and on time.

### May 15

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

## June 2009

### June 15

**Individuals** - If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see April 15. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then file Form 1040 by October 15.

However, if you are a participant in a combat zone you may be able to further extend the filing deadline.

**Individuals** - Make a payment of your 2009 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2009.

**Corporations** - Deposit the second installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

## July 2009

**July 15**      **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

**July 31**      **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the second quarter of 2009. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

**Employers** - Federal Unemployment Tax. Deposit the tax owed through June if more than \$500.

**Employers** - If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2008. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

**Certain Small Employers** - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2009 but less than \$2,500 for the second quarter.

## August 2009

**August 10**      **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the second quarter of 2009. This due date applies only if you deposited the tax for the quarter in full and on time.

**August 17**      **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

## September 2009

**September 15**      **Individuals** - Make a payment of your 2009 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2009.

**Corporations** - File a 2008 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see March 16.

**S Corporations** - File a 2008 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see March 16. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

**Corporations** - Deposit the third installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

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