

DUE DATES

BUSINESS ACCOUNTS		
Employer's Quarterly Estimates		Received Date
1st. Quarter	January, February and March	April 30
2nd. Quarter	April, May and June	July 31
3 rd. Quarter	July, August and September	October 31
4th. Quarter	October, November and December	January 31

Employer's Monthly Withholdings		Received Date
All monthly accounts are due by the 15th of the following month		
YEAR END	Reconciliation of W-2's	February 28

Employer's Quarterly Withholdings		Received Date
1st. Quarter	January, February and March	April 30
2nd. Quarter	April, May and June	July 31
3rd. Quarter	July, August and September	October 31
4th. Quarter	October, November and December	January 31
YEAR END	Reconciliation of W-2's	February 28

Withholding Information

All employers are encouraged to check the amount of tax withheld at the end of each calendar quarter and year to ensure that tax is being remitted on the proper quarterly or monthly payment schedule. If total taxes withheld in the prior calendar year were \$3,600 or if such deductions otherwise normally exceed \$300 per month, monthly payments are required. Employers are also encouraged to use the pre-encoded payment coupons provided by the tax department.

INDIVIDUAL ACCOUNTS		
Individual's Quarterly Estimates		Received Date
1st. Quarter	January, February and March	April 30
2nd. Quarter	April, May and June	July 31
3rd. Quarter	July, August and September	October 31
4th. Quarter	October, November and December	January 31