

Important Tax Dates – First Quarter of 2010

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| January 1 | Stop advance credit of the Earned Income Credit for any employee not submitting a new Form W-5. |
| January 15 | Individual taxpayers, farmers, and fishermen need to pay their final estimated tax for 2009. Deposit payroll tax for December 2009. |
| February 1 | Furnish Forms 1098, 1099 and W-2G to recipients for certain payments during 2009, and Form W-2 to employees who worked for you during 2009 |
| February 1 | Deposit any 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. Excise taxes: file Form 720 for the 4 th quarter of 2009. File Form 730 and pay the tax on wagers accepted during Dec 2009. File Form 2290 and pay the tax for vehicles first used in December 2009. |
| February 10 | File 2009 Forms 940, 941, 943, 944, and/or 945 if you timely deposited all required payments. |
| February 15 | File a new Form W-4 if you claimed exemption from income tax withholding in 2009. |
| February 16 | Furnish Forms 1099-B, 1099-S and certain 1099-Mis to recipients. 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. Deposit payroll tax for January if monthly deposit rule applies. |
| March 1 | Farmers and fishermen file 2009 form 1040 and pay any tax due. However, you have until April 15 to file if you paid your 2009 estimated tax payments by January 15, 2010. |

- March 1 File information returns, including Forms 1098, 1099 and W-2G, for payments made during 2009. File Form W-3 with Copy A of all Forms W-2 you issued for 2009. File Form 2290 and pay the tax for vehicles first used in January. File Form 730 and pay the tax on wagers accepted during January. File form 8027 if you are a large food or beverage establishment.
- March 15 Corporations file Form 1120 for 2009 calendar year and pay any tax due. S corporations file Form 1120S for 2009 calendar year and pay any tax due. Furnish a copy of schedule K-1 to each shareholder. File Form 2553 to elect S Corporation status beginning with calendar year 2010. Electing large partnerships furnish schedule K-1 (Form 1065-B) to each partner. Deposit payroll tax for February if the monthly deposit rule applies.
- March 31 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.