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## Tax Calendar – Employer 2012

Prepared for: Serbinski Accounting Firms PC			
<b>January 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>1/1/2012</b>	Fed	Employment	Employers stop advance earned income credit payments for employees failing to submit current-year Form W-5
<b>1/5/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>1/6/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>1/11/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>1/13/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>1/17/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
<b>1/19/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>1/20/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>1/25/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>1/27/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>1/31/2012</b>	Fed	Employment	File federal unemployment tax (FUTA) return for prior year (Form 940 or Form 940-EZ). If tax was deposited in full and on time, return may be filed by 10th day of next succeeding month
1/31/2012	Fed	Employment	Deposit federal unemployment tax if liability for last quarter of previous year(Oct-Dec)is over \$100
1/31/2012	Fed	Employment	Employers must furnish employees with statement of compensation and amounts withheld during prior year (Form W-2). Statements of amounts withheld on certain gambling winnings must be furnished by payer to recipients (Form W-2G)
1/31/2012	Fed	Employment	File Form 941 for the 4th quarter of prior year. However, if taxes were deposited in full and on time for the quarter, then return may

			be filed by 10th day of 2nd calendar month after period for which it is made
1/31/2012	Fed	Employment	File return (Form 943) to report social security and withheld income tax for farm workers for prior year. If taxes were deposited in full and on time, return may be filed by 10th day of next succeeding month
1/31/2012	Fed	Employment	File Form 945 to report withholding on nonpayroll payments, including pensions, annuities, IRAs, gambling winnings, and backup withholding. If taxes were deposited in full and on time, then return may be filed by 10th day of next succeeding month
<b>February 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>2/1/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>2/3/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>2/8/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>2/10/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
2/10/2012	Fed	Employment	File Form 941 for the 4th quarter of prior year if taxes were deposited in full and on time
2/10/2012	Fed	Employment	File return (Form 940 or 940-EZ) for prior year if tax was deposited in full and on time
2/10/2012	Fed	Employment	File prior year return (Form 943) to report social security and withhold income tax for farm workers if tax was deposited in full and on time
2/10/2012	Fed	Employment	File Form 945 to report withholding on nonpayroll payments, only if tax was deposited in full and on time
<b>2/15/2012</b>	Fed	Employment	Last day for employees to file Form W-4 to continue exemption from withholding in current year. Employers should begin withholding on wages of any employee who claimed an exemption from withholding in prior year but failed to submit a current year exempt
2/15/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
2/15/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>2/17/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>2/23/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>2/24/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>2/28/2012</b>	Fed	Employment	Employer must file copy "A" of all Forms W-2 (together with

			transmittal Form W-3 for paper filings or Form 6559 for magnetic media filings) with the Social Security Administration to report compensation and amounts withheld during previous year
2/29/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>March 2012</b>			
Date	Jurisdiction	Tax Type	Instructions
3/2/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
3/7/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
3/9/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
3/14/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
3/15/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
3/16/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
3/21/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
3/23/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
3/28/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
3/30/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>April 2012</b>			
Date	Jurisdiction	Tax Type	Instructions
4/2/2012	Fed	Employment	Deadline for electronically filing Copy A of all previous year Forms W-2 with the IRS, if filing electronically (not by magnetic media)
4/4/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
4/6/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
4/11/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
4/13/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
4/17/2012	Fed	Employment	Individuals who paid cash wages of \$1,500 or more in prior year to a household employee must file Schedule H (Form 1040) with his or her income tax return and report any employment taxes. Any federal unemployment tax (FUTA) must also be reported if

			total wages of \$1,000 or more were paid in any calendar quarter of the previous two years to household employees
4/17/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
4/18/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
4/20/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
4/25/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
4/27/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
4/30/2012	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through March exceeds \$500.
4/30/2012	Fed	Employment	File Form 941 for the 1st quarter of current year. However, if taxes were deposited in full and on time for the quarter, there is an additional 10 days to file
<b>May 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
5/2/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
5/4/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
5/9/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
5/10/2012	Fed	Employment	File Form 941 for the 1st quarter of current year if taxes were deposited in full and on time for the quarter
5/11/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
5/15/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
5/16/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
5/18/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
5/23/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
5/25/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
5/31/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>June 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>

<b>6/1/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>6/6/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>6/8/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>6/13/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>6/15/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
6/15/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
<b>6/20/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>6/22/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>6/27/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>6/29/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>July 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>7/5/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>7/9/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>7/11/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>7/13/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>7/16/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
<b>7/18/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>7/20/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>7/25/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>7/27/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>7/31/2012</b>	Fed	Employment	File Form 941 for 2nd quarter of current year. However, if taxes were deposited in full and on time for quarter, then have an additional 10 days to file

7/31/2012	Fed	Employment	Pensions, profit-sharing, stock-bonus or other employee benefit plans that use a calendar year must file previous year tax return (Form 5500 series)
7/31/2012	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through June exceeds \$500.
<b>August 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>8/1/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>8/3/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>8/8/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>8/10/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
8/10/2012	Fed	Employment	File Form 941 for the 2nd quarter of current year if taxes for the quarter were deposited in full and on time
<b>8/15/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
8/15/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>8/17/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>8/22/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>8/24/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>8/29/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>8/31/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>September 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>9/6/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>9/7/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>9/12/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>9/14/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>9/17/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month

9/19/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
9/21/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
9/26/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
9/28/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>October 2012</b>			
Date	Jurisdiction	Tax Type	Instructions
10/3/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/5/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/11/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/12/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/15/2012	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
10/17/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/19/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/24/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/26/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/31/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/31/2012	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through September exceeds \$500.
10/31/2012	Fed	Employment	File Form 941 for the 3rd quarter of current year. However, if taxes were deposited in full and on time for the quarter, then return may be filed by November 10
<b>November 2012</b>			
Date	Jurisdiction	Tax Type	Instructions
11/2/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
11/7/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
11/9/2012	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

<b>11/12/2012</b>	Fed	Employment	File Form 941 for the 3rd quarter of current year, if taxes were deposited in full and on time for the quarter
<b>11/15/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
11/15/2012	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>11/16/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>11/21/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>11/26/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>11/28/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>11/30/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>December 2012</b>			
<b>Date</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Instructions</b>
<b>12/5/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>12/7/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>12/12/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>12/14/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>12/17/2012</b>	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
<b>12/19/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>12/21/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
<b>12/27/2012</b>	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
<b>12/28/2012</b>	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes