

Federal and State of Georgia Tax Compliance Calendar for 2009

Thursday, January 15

Federal individual estimated tax payment due
State individual estimated tax payment due

Monday, February 2

Federal Forms W-2 due to employees
Federal Forms 1099 due to non-corporate vendors receiving \$600 or more
Annual Form 940 for federal unemployment tax due
Quarterly federal Form 941 report due
Quarterly state payroll withholding report due
Quarterly Form DOL-4 for state unemployment tax due

Monday, March 2

Federal Form W-3 filing with Form W-2 copies due to Social Security Administration
Federal Form 1096 filing with Federal Form 1099 copies due to Internal Revenue Service

Monday, March 16

Federal Form 1120/1120S/1120H corporate tax return due

Wednesday, April 15

Federal Form 1065 partnership tax return due
Form GA-700 partnership tax return due
Federal individual estimated tax payment due
State individual estimated tax payment due
Federal Form 1040 individual tax return due
State Form GA-500 individual tax return due

Thursday, April 30

Quarterly payment of 940 federal unemployment tax due
Quarterly federal Form 941 report due
Quarterly state payroll withholding report due
Quarterly Form DOL-4 for state unemployment tax due

Friday, May 15

Federal Form 990 exempt organization tax return due

Monday, June 15

Federal individual estimated tax payment due
State individual estimated tax payment due

Friday, July 31

Quarterly payment of 940 federal unemployment tax due
Quarterly federal Form 941 report due
Quarterly state payroll withholding report due
Quarterly Form DOL-4 for state unemployment tax due

Tuesday, September 15

Extended date of federal Form 1120/1120S/1120H corporate tax return
Federal individual estimated tax payment due
State individual estimated tax payment due

Thursday, October 15

Extended date of federal individual tax return, Form 1040
Extended date of state individual tax return, Form GA-500

Monday, November 2

Quarterly payment of 940 federal unemployment tax due
Quarterly federal Form 941 report due
Quarterly state payroll withholding report due
Quarterly Form DOL-4 for state unemployment tax due

Note: Remind your employees to submit a new federal Form W-4 by December 1 if their withholding allowances have changed or will change in the coming year.

Guidelines for federal Form 941 tax deposits and state payroll withholding remittance

Your company's deposit schedule for the 2009 calendar year is determined by the total taxes reported on line 11 of Forms 941 in the four-quarter "lookback" period from July 1, 2007, through June 30, 2008.

If the total taxes reported are \$50,000 or less,
you are classified as a **monthly depositor**.
Federal and state deposits are due by the 15th of the month.

If the total taxes reported are more than \$50,000,
you are classified as a **semi-weekly depositor**.
Federal and state deposits are due as follows:

If the payday falls on a Wednesday, Thursday or Friday, deposits are due by the following Wednesday.

If the payday falls on a Saturday, Sunday, Monday or Tuesday, deposits are due by the following Friday.

Note: If you accumulate a tax liability of \$100,000 or more on any day during a deposit period, you must deposit the tax by the next banking day, whether you are a monthly or semi-weekly depositor.

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