



August 2010

August 2 **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the second quarter of 2010. 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 2009. 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 2010 but less than \$2,500 for the second quarter.

August 10 **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the second quarter of 2010. This due date applies only if you deposited the tax for the quarter in full and on time.

Employees - who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

August 16 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.



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

September 2010

September 10 **Employees** - who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

September 15 **Partnerships** - File a 2009 calendar year return (Form 1065). This due date applies only if you were given an additional 6-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute K-1.

Individuals - Make a payment of your 2010 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 2010.

Corporations - File a 2009 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 2009 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



2010. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.

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

October 2010

October 12 **Employees** - who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

October 15 **Individuals** - If you have an automatic 6-month extension to file your income tax return for 2009, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

Electing Large Partnerships - File a 2009 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See March 15 for the due date for furnishing the Schedules K-1 to the partners.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in September.

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

November 2010

November 1 **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the third quarter of 2010. 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 November 10 to file the return.

Certain Small Employers - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2010 but less than \$2,500 for the third quarter.

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

Employers - Income Tax Withholding. Ask employees whose withholding allowances will be different in 2010 to fill out a new Form W-4.

Employers - Earned Income Credit. Ask each eligible employee who wants to receive advance payments of earned income credit during the year 2010 to fill out a Form W-5. A new Form W-5 must be filled out each year before payments are made.

November 10 **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the third quarter of 2010. This due date applies only if you deposited the tax for the quarter in full and on time.

Employees - who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.



November 15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.

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

December 2010

December 10 **Employees** - who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 15 **Corporations** - Deposit the fourth installment of estimated income tax for 2010. 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.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in November.