

## Important Items and Dates to Remember

### ***941 Federal Tax Deposit:***

- 941 Monthly Depositor - due the 15<sup>th</sup> of the following month
- 941 Semi-Weekly Depositor:
  - If payday falls on Wed., Thurs. or Fri. then the deposit is due the following Wednesday
  - If payday falls on Sat., Sun., Mon. or Tues. then the deposit is due on Friday
- Special Rules:
- If your liability is less than \$2,500 in a quarter you can choose to pay the total amount due with the quarterly return.
- If your tax liability is \$100,000 or more on any day you must deposit the tax by the next banking day.

### ***940 Federal Tax Deposit (due quarterly as follows):***

- First Quarter Due April 30<sup>th</sup>
- Second Quarter Due July 31<sup>st</sup>
- Third Quarter Due October 31<sup>st</sup>
- Fourth Quarter Due January 31<sup>st</sup>

### ***Form 941 Employer's Quarterly Federal Tax Return:***

- First Quarter Due April 30<sup>th</sup>
- Second Quarter Due July 31<sup>st</sup>
- Third Quarter Due October 31<sup>st</sup>
- Fourth Quarter Due January 31<sup>st</sup>

### ***Form 940 Employer's Annual Federal Unemployment Tax Return:***

- Due January 31<sup>st</sup>