

Important Due Dates for 2010

January 2010

- Jan 15 – 1040 ES (Pay final installment of 2009 estimated tax)
8109 (Payroll tax payment for monthly depositor to bank)

February 2010

- Feb 1 - W-2's to employees
1099's to independent contractors
941 (Federal Wages, 4th quarter 2009) or 944 (Annual 2009)
940 (Annual Federal Unemployment)
UCT-6 (Florida Unemployment, 4th quarter 2009)
Feb 15 - 8109 (Payroll tax payment for monthly depositor to bank)

March 2010

- March 1 - W-2's & W-3 to Social Security Administration
1099's & 1096 file to Internal Revenue Service
March 15 – 1120 (C & S Corp. return or extension) or 2 ½ months after fiscal year end
8109 (Payroll tax payment for monthly depositor to bank)
K-1's to Shareholders

April 2010

- April 1 - Personal Property Tax Return (Contact us for due dates per county)
April 15 – 1040 (Individual Return or Extension)
1041 (Estate/Trust Return or Extension) or 3 ½ months after year end
1040 ES (Pay first installment of 2010 estimated tax)
1065 (Partnership Return or Extension) or 3 ½ months after year end
8109 (Payroll tax payment for monthly depositor to bank)
April 30 - 941 (Federal Wages, 1st quarter 2010)
UCT-6 (Florida Unemployment, 1st quarter 2010)

May 2010

- May 3 - Florida Division of Corporations Annual Report
May 15 - 8109 (Payroll tax payment for monthly depositor to bank)

June 2010

- June 15 – 1040NR (non-resident alien return without US wages)
1040 ES (Pay second installment of 2010 estimated tax)
8109 (Payroll tax payment for monthly depositor to bank)
June 30 – TDF 90-22.1 (Report of Foreign Bank and Financial Accounts)

July 2010

July 15 – 8109 (Payroll tax payment for monthly depositor to bank)

August 2010

Aug 2 -- 941 (Federal Wages, 2nd quarter 2010)
UCT-6 (Florida Unemployment, 2nd quarter 2010)
Aug 16 - 8109 (Payroll tax payment for monthly depositor to bank)

September 2010

Sep 15 – 1120, 1120S, 1065, 1041 (on extension)
1040 ES (Pay third installment of 2010 estimated tax)
8109 (Payroll tax payment for monthly depositor to bank)

October 2010

Oct 15 – 1040 (on extension)
8109 (Payroll tax payment for monthly depositor to bank)

November 2010

Nov 1 – 941 (Federal Wages, 3rd quarter 2010)
UCT-6 (Florida Unemployment, 3rd quarter 2010)
Nov 15 - 8109 (Payroll tax payment for monthly depositor to bank)

December 2010

Dec 15 - 8109 (Payroll tax payment for monthly depositor to bank)

Payroll Tax

Monthly depositor – Payroll tax payment to bank by the 15th day of the following month
Semi-weekly depositor - If the payday falls on Monday or Tuesday, then deposit taxes by Friday of that week. If the payday falls on Wednesday, Thursday, and/or Friday, then deposit taxes by the following Wednesday.

Sales and Use Tax - Due on the 20th of the month following the reporting period

Form 990 (Not for Profit Entities)

File form 990 by the 15th day of the 5th month after the organization's accounting period ends

Heavy Highway Vehicle Use Tax

The Heavy Highway Vehicle Use Tax, Form 2290, is due on the last day of the month following the first month the vehicle is placed in service