



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

DECEMBER 29

Deposit social security, Medicare, and withheld income tax for payments on December 20, 21, 22, and 23 if semi-weekly depositor.

DECEMBER 31

Deposit social security, Medicare, and withheld income tax for payments on December 24, 25, and 26 if semi-weekly depositor.

JANUARY 2

Stop payments of the advance earned income tax credit for any employee who did not give you a new Form W-5 for 2004.

JANUARY 5

Deposit social security, Medicare, and withheld income tax for payments on December 27, 28, 29, and 30, 2003 if semi-weekly depositor.

JANUARY 7

Deposit social security, Medicare, and withheld income tax for payments on December 31, 2003, January 1, and 2 if semi-weekly depositor.

JANUARY 9

Deposit social security, Medicare, and withheld income tax for payments on January 3, 4, 5, and 6 if semi-weekly depositor.

JANUARY 14

Deposit social security, Medicare, and withheld income tax for payments on January 7, 8, and 9 if semi-weekly depositor.

JANUARY 15

Deposit social security, Medicare, and withheld income tax for payments in December 2003 if monthly depositor.

JANUARY 16

Deposit social security, Medicare, and withheld income tax for payments on January 10, 11, 12, and 13 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made December 1 to 31, 2003.

JANUARY 22

Deposit social security, Medicare, and withheld income tax for payments on January 14, 15, and 16 if semi-weekly depositor.

JANUARY 23

Deposit social security, Medicare, and withheld income tax for payments on January 17, 18, 19, and 20 if semi-weekly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

JANUARY 28

Deposit social security, Medicare, and withheld income tax for payments on January 21, 22, and 23 if semi-weekly depositor.

JANUARY 30

Deposit social security, Medicare, and withheld income tax for payments on January 24, 25, 26, and 27 if semi-weekly depositor.

FEBRUARY 2

Last day to furnish Form W-2, Wage and Tax Statement, to employees to report wages, allocated tips, and amounts withheld from wages in 2003. If an employee agreed to receive Form W-2 electronically, have it posted on a Web site and notify the employee of the posting. (Retired employees should be given Form 1099-R).

Annual information returns on Forms 1099 must be provided to recipients of dividends, interest, patronage dividends, government payments, rent or other business payments in 2003 of more than \$600 if no W-2 is required.

If you withheld income tax from gambling winnings you paid in 2003, give the winners Form W-2G.

Last quarterly return (Form 941) must be filed by employers to report social security, Medicare, and withheld income tax for the fourth quarter of 2003. (Employers that deposited all of the tax when due have until February 10 to file Form 941).

File Form 945 to report income tax withheld for 2003 on all nonpayroll items, including backup withholding and withholding for pensions, annuities, and gambling winnings. (Employers that deposited all of the tax when due have until February 10 to file Form 945.)

Agricultural employers must file Form 943 to report social security, Medicare, and withheld income tax for 2003. (Employers that deposited all of the tax when due have until February 10 to file Form 943).

Annual FUTA tax returns, Form 940 or 940-EZ, are to be filed for 2003. (Employers that deposited all of the tax when due have until February 10 to file Form 940 or 940-EZ). If your undeposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it.

Shortfall deposits by semi-weekly depositors for deposits made January 2 to 7 for 2003 liabilities.

Shortfall deposits or payments by monthly depositors for deposits made November 17, 2003, December 15, 2003 and January 15, 2004.

FEBRUARY 4

Deposit social security, Medicare, and withheld income tax for payments on January 28, 29, and 30 if semi-weekly depositor.

FEBRUARY 6

Deposit social security, Medicare, and withheld income tax for payments on January 31, February 1, 2, and 3 if semi-weekly depositor.



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FEBRUARY 10

File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2003. Only for employers that deposited the tax in full and when due.

File Form 945 to report income tax withheld on nonpayroll items for 2003. Only for businesses that deposited the tax in full and when due.

Agricultural employers file Form 943 to report social security, Medicare, and withheld income tax for 2003. Only for employers that deposited the tax in full and when due.

File Form 940 or 940-EZ to report FUTA tax for 2003. Only for employers that deposited the tax in full and when due.

FEBRUARY 11

Deposit social security, Medicare, and withheld income tax for payments on February 4, 5, and 6 if semi-weekly depositor.

FEBRUARY 13

Deposit social security, Medicare, and withheld income tax for payments on February 7, 8, 9, and 10 if semi-weekly depositor.

FEBRUARY 17

All employees who claimed exemption from income tax withholding in 2003 must submit a new Form W-4 to continue to claim the exemption from income tax withholding in 2004.

Deposit social security, Medicare, and withheld income tax for payments in January if monthly depositor.

FEBRUARY 18

Shortfall deposits by semi-weekly depositors for 2004 deposits made January 5 to 30.

FEBRUARY 19

Deposit social security, Medicare, and withheld income tax for payments on February 11, 12, and 13 if semi-weekly depositor.

FEBRUARY 20

Deposit social security, Medicare, and withheld income tax for payments on February 14, 15, 16, and 17 if semi-weekly depositor.

FEBRUARY 25

Deposit social security, Medicare, and withheld income tax for payments on February 18, 19, and 20 if semi-weekly depositor.

FEBRUARY 27

Deposit social security, Medicare, and withheld income tax for payments on February 21, 22, 23, and 24 if semi-weekly depositor.



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MARCH 1

Payers of gambling winnings must file with the IRS, Form 1096 along with Copy A of all the Forms W-2G you issued for 2003.

File annual Forms 1099 series returns issued for 2003, together with transmittal Form 1096 for paper filings, or Form 4804 for magnetic media filings, with the IRS.

File Copy A of all the Forms W-2 issued for 2003, together with transmittal Form W-3 for paper filings, or Form 6559 for magnetic tape and cartridge filings, with the Social Security Administration.

Large food and beverage establishments must file the annual report of allocated tips on Form 8027. Form 8027-T is to be filed to summarize and transmit Forms 8027 where allocated tips are being reported for more than one establishment.

MARCH 3

Deposit social security, Medicare, and withheld income tax for payments on February 25, 26, and 27 if semi-weekly depositor.

MARCH 5

Deposit social security, Medicare, and withheld income tax for payments on February 28, 29, March 1, and 2 if semi-weekly depositor.

MARCH 10

Deposit social security, Medicare, and withheld income tax for payments on March 3, 4, and 5 if semi-weekly depositor.

MARCH 12

Deposit social security, Medicare, and withheld income tax for payments on March 6, 7, 8, and 9 if semi-weekly depositor.

MARCH 15

Deposit social security, Medicare, and withheld income tax for payments in February if monthly depositor.

MARCH 17

Deposit social security, Medicare, and withheld income tax for payments on March 10, 11, and 12 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made February 2 to 27.

MARCH 19

Deposit social security, Medicare, and withheld income tax for payments on March 13, 14, 15, and 16 if semi-weekly depositor.

MARCH 24

Deposit social security, Medicare, and withheld income tax for payments on March 17, 18, and 19 if semi-weekly depositor.



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MARCH 26

Deposit social security, Medicare, and withheld income tax for payments on March 20, 21, 22, and 23 if semi-weekly depositor.

MARCH 31

Deposit social security, Medicare, and withheld income tax for payments on March 24, 25, and 26 if semi-weekly depositor.

File annual Forms 1099 series returns issued for 2003 with the IRS. Only for employers that file electronically.

File Copy A of all the Forms W-2 issued for 2003 with the Social Security Administration. Only for employers that file electronically.

File Forms 8027 for 2003. This due date applies only if you electronically file (not by magnetic media).

APRIL 2

Deposit social security, Medicare, and withheld income tax for payments on March 27, 28, 29, and 30 if semi-weekly depositor.

APRIL 7

Deposit social security, Medicare, and withheld income tax for payments on March 31, April 1, and 2 if semi-weekly depositor.

APRIL 9

Deposit social security, Medicare, and withheld income tax for payments on April 3, 4, 5, and 6 if semi-weekly depositor.

APRIL 14

Deposit social security, Medicare, and withheld income tax for payments on April 7, 8, and 9 if semi-weekly depositor.

APRIL 15

Deposit social security, Medicare, and withheld income tax for payments in March if monthly depositor.

APRIL 16

Deposit social security, Medicare, and withheld income tax for payments on April 10, 11, 12, and 13 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made March 1 to 31.

APRIL 21

Deposit social security, Medicare, and withheld income tax for payments on April 14, 15, and 16 if semi-weekly depositor.



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APRIL 23

Deposit social security, Medicare, and withheld income tax for payments on April 17, 18, 19, and 20 if semi-weekly depositor.

APRIL 28

Deposit social security, Medicare, and withheld income tax for payments on April 21, 22, and 23 if semi-weekly depositor.

APRIL 30

Employers must file quarterly tax returns (Form 941) for the first quarter of 2004. Employers that have deposited all of the tax when due have until May 10 to file.

Deposit FUTA tax owed through March if more than \$100.

Deposit social security, Medicare, and withheld income tax for payments on April 24, 25, 26, and 27 if semi-weekly depositor.

Shortfall deposits or payments by semi-weekly depositors for deposits made April 1 to 7 for March liabilities.

Shortfall deposits by monthly depositors for deposits made February 17, March 15, and April 15.

MAY 5

Deposit social security, Medicare, and withheld income tax for payments on April 28, 29, and 30 if semi-weekly depositor.

MAY 7

Deposit social security, Medicare, and withheld income tax for payments on May 1, 2, 3, and 4 if semi-weekly depositor.

MAY 10

File Form 941 to report social security, Medicare and withheld income tax for the first quarter of 2004. Only for employers that deposited the tax in full and when due.

MAY 12

Deposit social security, Medicare, and withheld income tax for payments on May 5, 6, and 7 if semi-weekly depositor.

MAY 14

Deposit social security, Medicare, and withheld income tax for payments on May 8, 9, 10, and 11 if semi-weekly depositor.

MAY 17

Deposit social security, Medicare, and withheld income tax for payments in April if monthly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

MAY 19

Deposit social security, Medicare, and withheld income tax for payments on May 12, 13, and 14 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made April 2 to 30.

MAY 21

Deposit social security, Medicare, and withheld income tax for payments on May 15, 16, 17, and 18 if semi-weekly depositor.

MAY 26

Deposit social security, Medicare, and withheld income tax for payments on May 19, 20, and 21 if semi-weekly depositor.

MAY 28

Deposit social security, Medicare, and withheld income tax for payments on May 22, 23, 24, and 25 if semi-weekly depositor.

JUNE 3

Deposit social security, Medicare, and withheld income tax for payments on May 26, 27, and 28 if semi-weekly depositor.

JUNE 4

Deposit social security, Medicare, and withheld income tax for payments on May 29, 30, 31, and June 1 if semi-weekly depositor.

JUNE 9

Deposit social security, Medicare, and withheld income tax for payments on June 2, 3, and 4 if semi-weekly depositor.

JUNE 11

Deposit social security, Medicare, and withheld income tax for payments on June 5, 6, 7, and 8 if semi-weekly depositor.

JUNE 15

Deposit social security, Medicare, and withheld income tax for payments in May if monthly depositor.

JUNE 16

Deposit social security, Medicare, and withheld income tax for payments on June 9, 10, and 11 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made May 3 to 28.

JUNE 18

Deposit social security, Medicare, and withheld income tax for payments on June 12, 13, 14, and 15 if semi-weekly depositor.



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JUNE 23

Deposit social security, Medicare, and withheld income tax for payments on June 16, 17, and 18 if semi-weekly depositor.

JUNE 25

Deposit social security, Medicare, and withheld income tax for payments on June 19, 20, 21, and 22 if semi-weekly depositor.

JUNE 30

Deposit social security, Medicare, and withheld income tax for payments on June 23, 24, and 25 if semi-weekly depositor.

JULY 2

Deposit social security, Medicare, and withheld income tax for payments on June 26, 27, 28, and 29 if semi-weekly depositor.

JULY 8

Deposit social security, Medicare, and withheld income tax for payments on June 30, July 1, and 2 if semi-weekly depositor.

JULY 9

Deposit social security, Medicare, and withheld income tax for payments on July 3, 4, 5, and 6 if semi-weekly depositor.

JULY 14

Deposit social security, Medicare, and withheld income tax for payments on July 7, 8, and 9 if semi-weekly depositor.

JULY 15

Deposit social security, Medicare, and withheld income tax for payments in June if monthly depositor.

JULY 16

Deposit social security, Medicare, and withheld income tax for payments on July 10, 11, 12, and 13 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made June 1 to 30.

JULY 21

Deposit social security, Medicare, and withheld income tax for payments on July 14, 15, and 16 if semi-weekly depositor.

JULY 23

Deposit social security, Medicare, and withheld income tax for payments on July 17, 18, 19, and 20 if semi-weekly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

JULY 28

Deposit social security, Medicare, and withheld income tax for payments on July 21, 22, and 23 if semi-weekly depositor.

JULY 30

Deposit social security, Medicare, and withheld income tax for payments on July 24, 25, 26, and 27 if semi-weekly depositor.

AUGUST 2

Employers must file quarterly tax returns (Form 941) for the second quarter of 2004. Employers that have deposited all of the tax when due have until August 10 to file.

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 2003. 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.

Deposit FUTA tax owed through June if more than \$100.

Shortfall deposits or payments by semi-weekly depositors for deposits made July 1 to 8 for June liabilities.

Shortfall deposits by monthly depositors for deposits made May 17, June 15 and July 15.

AUGUST 4

Deposit social security, Medicare, and withheld income tax for payments on July 28, 29, and 30 if semi-weekly depositor.

AUGUST 6

Deposit social security, Medicare, and withheld income tax for payments on July 31, August 1, 2, and 3 if semi-weekly depositor.

AUGUST 10

File Form 941 to report social security, Medicare, and withheld income tax for the second quarter of 2004. Only for employers that deposited the tax in full and when due.

AUGUST 11

Deposit social security, Medicare, and withheld income tax for payments on August 4, 5, and 6 if semi-weekly depositor.

AUGUST 13

Deposit social security, Medicare, and withheld income tax for payments on August 7, 8, 9, and 10 if semi-weekly depositor.

AUGUST 16

Deposit social security, Medicare, and withheld income tax for payments in July if monthly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

AUGUST 18

Deposit social security, Medicare, and withheld income tax for payments on August 11, 12, and 13 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made July 2 to 30.

AUGUST 20

Deposit social security, Medicare, and withheld income tax for payments on August 14, 15, 16, and 17 if semi-weekly depositor.

AUGUST 25

Deposit social security, Medicare, and withheld income tax for payments on August 18, 19, and 20 if semi-weekly depositor.

AUGUST 27

Deposit social security, Medicare, and withheld income tax for payments on August 21, 22, 23, and 24 if semi-weekly depositor.

SEPTEMBER 1

Deposit social security, Medicare, and withheld income tax for payments on August 25, 26, and 27 if semi-weekly depositor.

SEPTEMBER 3

Deposit social security, Medicare, and withheld income tax for payments on August 28, 29, 30, and 31 if semi-weekly depositor.

SEPTEMBER 9

Deposit social security, Medicare, and withheld income tax for payments on September 1, 2, and 3 if semi-weekly depositor.

SEPTEMBER 10

Deposit social security, Medicare, and withheld income tax for payments on September 4, 5, 6, and 7 if semi-weekly depositor.

SEPTEMBER 15

Deposit social security, Medicare, and withheld income tax for payments in August if monthly depositor.

Deposit social security, Medicare, and withheld income tax for payments on September 8, 9, and 10 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made August 2 to 31.

SEPTEMBER 17

Deposit social security, Medicare, and withheld income tax for payments on September 11, 12, 13, and 14 if semi-weekly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

SEPTEMBER 22

Deposit social security, Medicare, and withheld income tax for payments on September 15, 16, and 17 if semi-weekly depositor.

SEPTEMBER 24

Deposit social security, Medicare, and withheld income tax for payments on September 18, 19, 20, and 21 if semi-weekly depositor.

SEPTEMBER 29

Deposit social security, Medicare, and withheld income tax for payments on September 22, 23, and 24 if semi-weekly depositor.

OCTOBER 1

Deposit social security, Medicare, and withheld income tax for payments on September 25, 26, 27, and 28 if semi-weekly depositor.

OCTOBER 6

Deposit social security, Medicare, and withheld income tax for payments on September 29, 30, and October 1 if semi-weekly depositor.

OCTOBER 8

Deposit social security, Medicare, and withheld income tax for payments on October 2, 3, 4, and 5 if semi-weekly depositor.

OCTOBER 14

Deposit social security, Medicare, and withheld income tax for payments on October 6, 7, and 8 if semi-weekly depositor.

OCTOBER 15

Deposit social security, Medicare, and withheld income tax for payments on October 9, 10, 11, and 12 if semi-weekly depositor.

Deposit social security, Medicare, and withheld income tax for payments in September if monthly depositor.

Shortfall deposits by semi-weekly depositors for deposits made September 1 to 30.

OCTOBER 20

Deposit social security, Medicare, and withheld income tax for payments on October 13, 14, and 15 if semi-weekly depositor.

OCTOBER 22

Deposit social security, Medicare, and withheld income tax for payments on October 16, 17, 18, and 19 if semi-weekly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

OCTOBER 27

Deposit social security, Medicare, and withheld income tax for payments on October 20, 21, and 22 if semi-weekly depositor.

OCTOBER 29

Deposit social security, Medicare, and withheld income tax for payments on October 23, 24, 25, and 26 if semi-weekly depositor.

DURING NOVEMBER Ask employees to complete a new Form W-4 for 2005 if their withholding allowances change.

Request that each eligible employee complete a new Form W-5 for 2005 to receive advance payments of the earned income credit. A new Form W-5 must be completed each year before any payments are made.

NOVEMBER 1

Employers must file quarterly tax returns (Form 941) for the third quarter of 2004. Employers that have deposited all of the tax when due have until November 10 to file.

Deposit FUTA tax owed through September if more than \$100.

Shortfall deposits by semi-weekly depositors for deposits made October 1 to 6 for September liabilities.

Shortfall deposits or payments by monthly depositors for deposits made August 16, September 15, and October 15.

NOVEMBER 3

Deposit social security, Medicare, and withheld income tax for payments on October 27, 28, and 29 if semi-weekly depositor.

NOVEMBER 5

Deposit social security, Medicare, and withheld income tax for payments on October 30, 31, November 1, and 2 if semi-weekly depositor.

NOVEMBER 10

File Form 941 to report social security, Medicare, and withheld income tax for the third quarter of 2004. Only for employers that deposited the tax in full and when due.

Deposit social security, Medicare, and withheld income tax for payments on November 3, 4, and 5 if semi-weekly depositor.

NOVEMBER 15

Deposit social security, Medicare, and withheld income tax for payments in October if monthly depositor.

Deposit social security, Medicare, and withheld income tax for payments on November 6, 7, 8, and 9 if semi-weekly depositor.



2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

NOVEMBER 17

Deposit social security, Medicare, and withheld income tax for payments on November 10, 11, and 12 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made October 4 to 29.

NOVEMBER 19

Deposit social security, Medicare, and withheld income tax for payments on November 13, 14, 15, and 16 if semi-weekly depositor.

NOVEMBER 24

Deposit social security, Medicare, and withheld income tax for payments on November 17, 18, and 19 if semi-weekly depositor.

NOVEMBER 29

Deposit social security, Medicare, and withheld income tax for payments on November 20, 21, 22, and 23 if semi-weekly depositor.

DECEMBER 1

Deposit social security, Medicare, and withheld income tax for payments on November 24, 25, and 26 if semi-weekly depositor.

DECEMBER 3

Deposit social security, Medicare, and withheld income tax for payments on November 27, 28, 29, and 30 if semi-weekly depositor.

DECEMBER 8

Deposit social security, Medicare, and withheld income tax for payments on December 1, 2, and 3 if semi-weekly depositor.

DECEMBER 10

Deposit social security, Medicare, and withheld income tax for payments on December 4, 5, 6, and 7 if semi-weekly depositor.

DECEMBER 15

Deposit social security, Medicare, and withheld income tax for payments in November if monthly depositor.

Deposit social security, Medicare, and withheld income tax for payments on December 8, 9, and 10 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made November 1 to 30.

DECEMBER 17

Deposit social security, Medicare, and withheld income tax for payments on December 11, 12, 13, and 14 if semi-weekly depositor.



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2004 DAILY PAYROLL COMPLIANCE DATES AND INFORMATION

DECEMBER 22

Deposit social security, Medicare, and withheld income tax for payments on December 15, 16, and 17 if semi-weekly depositor.

DECEMBER 27

Deposit social security, Medicare, and withheld income tax for payments on December 18, 19, 20, and 21 if semi-weekly depositor.

DECEMBER 29

Deposit social security, Medicare, and withheld income tax for payments on December 22, 23, and 24 if semi-weekly depositor.