

## Wisconsin Business Tax Calendar:

By Jan. 15:

1. Pay the final installment of your estimated tax for the previous year. Use Form 1040-ES for federal and Form 1ES for Wisconsin.
2. Employers Make Monthly Payroll tax deposit if on monthly schedule.

By Jan. 31:

1. Furnish Forms 1099 and W-2 to recipients.
2. File Form 941, Employer's QUARTERLY Federal Tax Return, for the 4<sup>th</sup> quarter of the previous year. If your total tax liability for the quarter is less than \$2500, you may pay your taxes with this form. If your total tax liability for the quarter is more than \$2500 you will need to deposit your taxes at least monthly and file Form 941 as a report only.
3. File Form 944 if your total tax liability for the year is less than \$2500 and the IRS has notified you in writing that you may file this form instead of the quarterly Form 941. For e-file see [www.irs.gov](http://www.irs.gov).
4. File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return and any FUTA tax owed.
5. File Form WT-6 Wisconsin Withholding Tax Deposit Report for Wisconsin online for Quarterly state payroll withholding for the 4<sup>th</sup> quarter of the previous year and Form WT-7 Employer's Annual Reconciliation.
6. File Form UCT-101 State Unemployment Insurance Quarterly Wage Report and Form UCT-101-E Quarterly Contribution Report for the 4<sup>th</sup> quarter of the previous year.
7. December Sales Tax due if filing monthly. Annual Sales Tax due if filing annually.
8. **New:** Individuals can file their personal returns and pay all taxes without penalty if they missed the final January 15 4<sup>th</sup> Quarter estimated payment.

By Feb. 15:

1. Request a new Form W-4 from employees who claimed exemption from income tax withholding last year. If the employee does not give you a new W-4, then begin withholding as of Feb. 16 using a prior valid W-4 or as if the employee is Single with zero withholding allowances.
2. Submit January payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

By Feb. 28:

1. File Copy A of all Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns with the IRS.
2. File Copy A of all Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). See [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) to file electronically.

3. January Sales Tax due if filing monthly.

By March 15:

1. Submit February payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).
2. S-Corp Election Decision (Form 2553) due (if applicable).
3. S-Corps file 2009 calendar year income tax return (Form 1120S) and pay any taxes due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

By March 31:

1. February Sales Tax due if filing monthly.

By April 15:

1. Submit March payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).
2. Pay the first installment of your estimated tax. Use Form 1040-ES for federal and Form 1ES for Wisconsin.
3. File Personal Income Tax Returns for Federal and State.

By April 30:

1. Deposit quarterly FUTA taxes if more than \$500 due from January through March.
2. File Form 941. Include quarterly deposit if you have not been paying monthly (quarterly liability is less than \$2500).
3. Submit quarterly WT-6 along with employee state taxes withheld.
4. Submit quarterly Tax and Wage Reports for SUI at [www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui).
5. March Sales Tax due if filing monthly.

By May 15:

1. Submit April payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).
2. April Sales Tax due if filing monthly.

By June 15:

1. Submit May payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).
2. Pay the second installment of your estimated tax. Use Form 1040-ES for federal and Form 1ES for Wisconsin.
3. May Sales Tax due if filing monthly.

By July 15:

1. Submit June payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

By July 31:

1. Deposit quarterly FUTA taxes if more than \$500 due.
2. File Form 941. Include quarterly deposit if you have not been paying monthly (quarterly liability is less than \$2500).
3. Submit quarterly WT-6 along with employee state taxes withheld.
4. Submit quarterly Tax and Wage Reports for SUI at [www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui).
5. June Sales Tax due if filing monthly.

By August 15:

1. Submit July payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

By August 31:

1. July Sales Tax due if filing monthly.

By September 15:

1. Submit August payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).
2. Pay the third installment of your estimated tax. Use Form 1040-ES for federal and Form 1ES for Wisconsin.

By September 31:

1. August Sales Tax due if filing monthly.

By October 15:

1. Submit September payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

By October 31:

1. Deposit quarterly FUTA taxes if more than \$500 due.
2. File Form 941. Include quarterly deposit if you have not been paying monthly (quarterly liability is less than \$2500).
3. Submit quarterly WT-6 along with employee state taxes withheld.
4. Submit quarterly Tax and Wage Reports for SUI at [www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui).
5. September Sales Tax due if filing monthly.

By November 15:

1. Submit October payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

By November 31:

1. October Sales Tax due if filing monthly.

Before Dec. 1:

1. New Forms W-4 if employee's information has changed.

By December 15:

1. Submit November payroll tax liability if filing monthly (quarterly tax liability greater than \$2500).

On Dec. 31:

1. Form W-5 expires. Eligible employees must give you a new Form W-5.
2. November Sales Tax due if filing monthly.

**Keep all tax records for at least 4 years.**