

Calendar of Tax Deposits & Filings Due Dates for businesses & their owners

The 15th of EVERY month:

- Payroll Tax Deposit Due Date (Federal) for prior month's payroll – *if IRs has advised that the business must deposit **monthly**.*
 - Using EFTPS is mandatory, so allow one business day advance time for funds to post

The 25th of EVERY month:

Washington State Combined Excise Tax Report due date for prior month's revenues & sales tax collected – if the DOR has advised that the business is a monthly filer.

For businesses with a **semi-weekly** payroll tax deposit requirement:

- If Pay Day falls on a Wed, Thurs, and/or Friday, then deposit the taxes by the following Wednesday. (allow 1 business day for EFTPS)
- If Pay Day falls on a Saturday, Sunday, Monday or Tuesday, then deposit the taxes by the following Friday. (allow 1 business day for EFTPS)

By **April 30**, **July 31**, **October 31**, and **January 31**: Deposit FUTA (Federal Unemployment Tax) tax with IRS if the amount owed is at least \$500. (Using EFTPS is mandatory, so allow one business day advance time for funds to post)

Jan 15th:

- Personal Income Tax Estimated tax deposit due date (Federal) – # 4 for the prior year
 - Using EFTPS is mandatory, so allow one business day advance time for funds to post
 - Deposit payroll tax for December if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

Jan 31st:

- Washington State Combined Excise Tax Report due date for prior Quarter's s revenues & sales tax collected – *if the DOR has advised that the business is a **Quarterly filer**.*
 - Deadline to mail W-2's and 1099's to recipients
 - Deadline to file Form 940, Federal Unemployment Tax Return
 - Filing Deadline for 941 Report (IRS), State Unemployment Tax Report and L&I Report of hours for prior quarter.
 - Filing Deadline for 944 Report if IRS has advised the business that they are a 944 filer instead of 941. (*for employers with very small payrolls.*)
 - Deposit FUTA Tax owed through December.
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Feb 15th: Deposit payroll tax for January if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

Feb 28th:

- Filing deadline for government copies of W-2's/W-3 and 1099's

March 15th:

- Federal Income Tax filing deadline for Corporations, S-Corporations, LLCs, and Partnerships, unless an extension is filed.
- Deposit payroll tax for February if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

April 15th:

- 1st **Personal** Income Tax Estimated tax deposit due date (Federal) – for the 1st quarter of the year
 - If using EFTPS, allow one business day advance time for funds to post
- Deposit payroll tax for March if the monthly deposit rule applies. (Allow one business day advance time for funds to post)
- Filing deadline for personal income tax returns unless an extension is filed.

April 30th:

- Filing Deadline for 941 Report (IRS), State Unemployment Tax Report and L&I Report of hours for prior quarter
- Washington State Combined Excise Tax Report due date for prior Quarter's s revenues & sales tax collected – *if the DOR has advised that the business is a **Quarterly filer**.*
- Deposit FUTA Tax owed through March if more than \$500.

May 15th: Deposit payroll tax for April if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

June 15th:

- 2nd **Personal** Income Tax Estimated tax deposit due date (Federal) – for the prior 2 months
 - If using EFTPS, allow one business day advance time for funds to post
- Deposit payroll tax for May if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

July 10th: Deposit FUTA Tax owed through March if more than \$500.

July 15th:

- Deposit payroll tax for June if the monthly deposit rule applies. (Allow one business day advance time for funds to post)
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July 31st:

- Filing Deadline for 941 Report (IRS), State Unemployment Tax Report and L&I Report of hours for prior quarter.
- Washington State Combined Excise Tax Report due date for prior Quarter's s revenues & sales tax collected – *if the DOR has advised that the business is a **Quarterly filer**.*

August 15th:

- Extended due date for filing LLC and Partnership Federal Income Tax Returns
- Deposit payroll tax for July if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

September 15th:

- Due date for filing Corporation and S-Corporation Federal Income Tax Returns if an extension was timely filed.
- 3rd **Personal** Income Tax Estimated tax deposit due date (Federal) – for the prior 3 months
 - If using EFTPS, allow one business day advance time for funds to post
- Deposit payroll tax for August if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

October 15th:

- Individuals: File Form 1040, 1040A, or 1040EZ if you timely filed a 6-month extension
- Deposit payroll tax for September if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

October 31st:

- Filing Deadline for 941 Report (IRS), State Unemployment Tax Report and L&I Report of hours for prior quarter.
- Washington State Combined Excise Tax Report due date for prior Quarter's s revenues & sales tax collected – *if the DOR has advised that the business is a **Quarterly filer**.*
- Deposit FUTA Tax owed through Sep if more than \$500.

November 15th:

- Deposit payroll tax for October if the monthly deposit rule applies. (Allow one business day advance time for funds to post)

December 15th:

- Deposit payroll tax for November if the monthly deposit rule applies. (Allow one business day advance time for funds to post)
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