Serbinski Accounting Firms PC

Creative solutions to cross border tax issues

January 2016

Due date	Tax type	Jurisdiction	Form
1/1/2016	Employment	Federal	W-5
Employers stop advance earned income credit payments for employees failing to submit current-year Form W-5			
1/5/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
1/6/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
1/8/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
1/13/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
1/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
1/15/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
1/21/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
1/22/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
1/27/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
1/29/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			

February 2016

<table>
<tr><th>Due date</th><th>Tax type</th><th>Jurisdiction</th><th>Form</th></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>941</td></tr>
<tr><td colspan="4">File Form 941 for the 4th quarter of prior year. However, if taxes were deposited in full and on time for the quarter, then return may be filed by 10th day of 2nd calendar month after period for which it is made</td></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>943</td></tr>
<tr><td colspan="4">File return (Form 943) to report social security and withheld income tax for farm workers for prior year. If taxes were deposited in full and on time, return may be filed by 10th day of next succeeding month</td></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>945</td></tr>
<tr><td colspan="4">File Form 945 to report withholding on nonpayroll payments, including pensions, annuities, IRAs, gambling winnings, and backup withholding. If taxes were deposited in full and on time, then return may be filed by 10th day of next succeeding month</td></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>940 or 940-EZ</td></tr>
<tr><td colspan="4">File federal unemployment tax (FUTA) return for prior year (Form 940 or Form 940-EZ). If tax was deposited in full and on time, return may be filed by 10th day of next succeeding month</td></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>W-2 and W-2G</td></tr>
<tr><td colspan="4">Employers must furnish employees with statement of compensation and amounts withheld during prior year (Form W-2). Statements of amounts withheld on certain gambling winnings must be furnished by payer to recipients (Form W-2G)</td></tr>
<tr><td>2/1/2016</td><td>Employment</td><td>Federal</td><td>Unemployment tax deposit</td></tr>
<tr><td colspan="4">Deposit federal unemployment tax if liability for last quarter of previous year(Oct-Dec)is over $500</td></tr>
<tr><td>2/3/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (W/Th/F) must deposit employment taxes</td></tr>
<tr><td>2/5/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (S/S/M/T) must deposit employment taxes</td></tr>
<tr><td>2/10/2016</td><td>Employment</td><td>Federal</td><td>943</td></tr>
<tr><td colspan="4">File prior year return (Form 943) to report social security and withhold income tax for farm workers if tax was deposited in full and on time</td></tr>
<tr><td>2/10/2016</td><td>Employment</td><td>Federal</td><td>945</td></tr>
<tr><td colspan="4">File Form 945 to report withholding on nonpayroll payments, only if tax was deposited in full and on time</td></tr>
<tr><td>2/10/2016</td><td>Employment</td><td>Federal</td><td>940 or 940-EZ</td></tr>
<tr><td colspan="4">File return (Form 940 or 940-EZ) for prior year if tax was deposited in full and on time</td></tr>
<tr><td>2/10/2016</td><td>Employment</td><td>Federal</td><td>941</td></tr>
<tr><td colspan="4">File Form 941 for the 4th quarter of prior year if taxes were deposited in full and on time</td></tr>
<tr><td>2/10/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (W/Th/F) must deposit employment taxes</td></tr>
<tr><td>2/12/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (S/S/M/T) must deposit employment taxes</td></tr>
<tr><td>2/16/2016</td><td>Employment</td><td>Federal</td><td>Monthly employment deposit</td></tr>
<tr><td colspan="4">Monthly depositors must deposit employment taxes for payments in previous month</td></tr>
<tr><td>2/16/2016</td><td>Employment</td><td>Federal</td><td>W-4</td></tr>
<tr><td colspan="4">Last day for employees to file Form W-4 to continue exemption from withholding in current year. Employers should begin withholding on wages of any employee who claimed an exemption from withholding in prior year but failed to submit a current year exempt</td></tr>
<tr><td>2/18/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (W/Th/F) must deposit employment taxes</td></tr>
<tr><td>2/19/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (S/S/M/T) must deposit employment taxes</td></tr>
<tr><td>2/24/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (W/Th/F) must deposit employment taxes</td></tr>
<tr><td>2/26/2016</td><td>Employment</td><td>Federal</td><td>Semi-weekly employment deposit</td></tr>
<tr><td colspan="4">Semi-weekly depositors (S/S/M/T) must deposit employment taxes</td></tr>
<tr><td>2/29/2016</td><td>Employment</td><td>Federal</td><td>Copy A of Forms W-2, plus 1096 or 4804</td></tr>
<tr><td colspan="4">Employer must file copy "A" of all Forms W-2 (together with transmittal Form W-3 for paper filings or Form 6559 for magnetic media filings) with the Social Security Administration to report compensation and amounts withheld during previous year</td></tr>
<tr><td>2/29/2016</td><td>Employment</td><td>Federal</td><td>8809</td></tr>
<tr><td colspan="4">An extension of time to file Form W-2 on paper can be obtained by filing Form 8809</td></tr>
</table>

March 2016

Due date	Tax type	Jurisdiction	Form
3/2/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
3/4/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
3/9/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
3/11/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
3/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
3/15/2016	Employment	Federal	1042
Every withholding agent required to file a Form 1042-S must also file a Form 1042			
3/15/2016	Employment	Federal	1042-S
Withholding agents must file a separate form for each recipient for amounts subject to chapter 3 withholding and chapter 4 reportable amounts. Every withholding agent required to file Form 1042-S must also file a Form 1042			
3/15/2016	Employment	Federal	7004
File Form 7004 to obtain an automatic 6-month extension of time to file Form 1042.			
3/15/2016	Employment	Federal	8809
An extension to file Form 1042-S, on paper or electronically, can be obtained by filing Form 8809			
3/16/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
3/18/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
3/23/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
3/25/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
3/30/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
3/31/2016	Employment	Federal	Copy A of W-2s
Deadline for electronically filing Copy A of all previous year Forms W-2 with the IRS, if filing electronically (not by magnetic media)			
3/31/2016	Employment	Federal	8809
An extension of time to file Form W-2 electronically can be obtained by filing Form 8809			

April 2016

Due date	Tax type	Jurisdiction	Form
4/1/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
4/6/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
4/8/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
4/13/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
4/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
4/15/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
4/15/2016	Employment	Federal	Form 1040 (Schedule H)
Individuals who paid cash wages of $1,800 or more in prior year to a household employee must file Schedule H (Form 1040) with his or her income tax return and report any employment taxes. Any federal unemployment tax (FUTA) must also be reported if total wages of $1,000 or more were paid in any calendar quarter of the previous two years to household employees			
4/20/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
4/22/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
4/27/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
4/29/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			

May 2016

Due date	Tax type	Jurisdiction	Form
5/2/2016	Employment	Federal	Unemployment tax deposit
Deposit federal unemployment tax if liability for amounts owed year-to-date through March exceeds $500.			
5/2/2016	Employment	Federal	941
File Form 941 for the 1st quarter of current year. However, if taxes were deposited in full and on time for the quarter, there is an additional 10 days to file			
5/4/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
5/6/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
5/10/2016	Employment	Federal	941
File Form 941 for the 1st quarter of current year if taxes were deposited in full and on time for the quarter			
5/11/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
5/13/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
5/16/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
5/18/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
5/20/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
5/25/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
5/27/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			

June 2016

Due date	Tax type	Jurisdiction	Form
6/2/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
6/3/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
6/8/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
6/10/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
6/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
6/15/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
6/17/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
6/22/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
6/24/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
6/29/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			

July 2016

Due date	Tax type	Jurisdiction	Form
7/1/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
7/7/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
7/8/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
7/13/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
7/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
7/15/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
7/20/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
7/22/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
7/27/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
7/29/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			

August 2016

Due date	Tax type	Jurisdiction	Form
8/1/2016	Employment	Federal	941
File Form 941 for 2nd quarter of current year. However, if taxes were deposited in full and on time for quarter, then have an additional 10 days to file			
8/1/2016	Employment	Federal	5500 series
Pensions, profit-sharing, stock-bonus or other employee benefit plans that use a calendar year must file previous year tax return (Form 5500 series)			
8/1/2016	Employment	Federal	Unemployment tax deposit
Deposit federal unemployment tax if liability for amounts owed year-to-date through June exceeds $500.			
8/3/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
8/5/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
8/10/2016	Employment	Federal	941
File Form 941 for the 2nd quarter of current year if taxes for the quarter were deposited in full and on time			
8/10/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
8/12/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
8/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
8/17/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
8/19/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
8/24/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
8/26/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
8/31/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			

September 2016

Due date	Tax type	Jurisdiction	Form
9/2/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
9/8/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
9/9/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
9/14/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
9/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
9/16/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
9/21/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
9/23/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
9/28/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
9/30/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			

October 2016

Due date	Tax type	Jurisdiction	Form
10/5/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
10/7/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
10/13/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
10/14/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
10/17/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
10/19/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
10/21/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
10/26/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
10/28/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
10/31/2016	Employment	Federal	941
File Form 941 for the 3rd quarter of current year. However, if taxes were deposited in full and on time for the quarter, then return may be filed by November 10			
10/31/2016	Employment	Federal	Unemployment tax deposit
Deposit federal unemployment tax if liability for amounts owed year-to-date through September exceeds $500.			

November 2016

Due date	Tax type	Jurisdiction	Form
11/2/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
11/4/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
11/9/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
11/10/2016	Employment	Federal	941
File Form 941 for the 3rd quarter of current year, if taxes were deposited in full and on time for the quarter			
11/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
11/15/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
11/16/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
11/18/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
11/23/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
11/28/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
11/30/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			

December 2016

Due date	Tax type	Jurisdiction	Form
12/2/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
12/7/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
12/9/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
12/14/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
12/15/2016	Employment	Federal	Monthly employment deposit
Monthly depositors must deposit employment taxes for payments in previous month			
12/16/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
12/21/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
12/23/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			
12/29/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (W/Th/F) must deposit employment taxes			
12/30/2016	Employment	Federal	Semi-weekly employment deposit
Semi-weekly depositors (S/S/M/T) must deposit employment taxes			