

# 2010 Tax Dates

## FEDERAL TAX DATES

### January

**Employers** – Give your employees their copies for Form @-w for 2009 as soon as possible. The due date is January 31. Retired employees should be given their 2009 Copies of Form 1099R on or before January 31.

### January 1

**Employers, Earned Income Credit** – Stop payments of the earned income credit for any employee who did not give you a Form W-5 for 2010.

### January 15

**Individuals** – Final installment date of 2009 estimated tax. If you did not pay your income tax for the year 2009 through withholding or did not pay enough tax that way, pay your estimated tax for 2009 using Form 1040ES. However, you do not have to make this payment if you file your 2009 return and pay any tax due by February 1.

**Farmers and Fisherman** – Pay your estimated 2009 income tax in full using Form 1040ES. You can then file your 2009 income tax return by April 15. If you do not file Form 1040ES at this time, your 2009 return will be due March 1.

**Estates and Trusts** – Pay final installment of 2009 estimated income tax. (Fiduciaries with a calendar year.)

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE – If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

## NEBRASKA TAX DATES

### January 15

**Individuals** – Last date to pay final installment or amended declaration of the Nebraska Individual Estimated Income Tax for 2009, Form 1040N-ES.

**Estates and Trusts** – Pay final installment of 2009 estimated income tax (Fiduciaries with a calendar year.)

**Farmers and Fishermen** – File declaration of estimated Nebraska income tax for 2009, Form 1040N-ES.

### January 29

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for 2009 calendar-year basis, or for the month of December, or for the fourth quarter of 2009.

## FEDERAL TAX DATES

### February 1

**All Business** – Give an annual information statement to recipients of certain payments you made during 2009. You can use a copy of Form 1099. File Form 945 Annual Return of Withheld Federal Income tax for Nonpayroll Withholding for 2009.

## 2010 Federal & State Tax Dates

**Employers, FICA, and Withheld Income Tax** – File form 941 (or 941E) for the fourth quarter of 2009. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until February 10 to file the return.

**Employers, FUTA Tax Deposit** – Deposit tax owed through December, 2009 if more than \$500. File Form 941 (or 940-EZ) and pay tax due if less than \$500. You may file this return by February 10 if you paid all taxes on time.

**Individuals** – File your income tax return (Form 1040, 1040A, or 1040EZ) for 2009 if you did not pay your last installment of estimated tax by January 15. Filing your return now prevents any penalty for late payment of the last installment.

**Farm Employers** – File Form 943 for 2009. However, if you have already deposited the tax you owe in full and on time, you have until February 10 to file the return.

### February 10

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 940) for the fourth quarter of 2009. This due date applies only if you have deposited the tax for the quarter in full and on time. If not, you should have filed the return by February 1.

**Farm Employers** – File Form 943 to report FICA and withheld income tax for 2009. This due date applies only if you have deposited the tax for the year in full and on time. If not, you should have filed the return by February 1.

### February 15

**Individuals** – If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

**Employers** – Begin withholding income tax from the pay of any employee who had claimed exemption from withholding in 2008, but did not give you a new W-4 by February 15 to continue the exemption this year.

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## NEBRASKA TAX DATES

### February 1

**Employers** – File Form 941N, Employers' Quarterly Withholding Return, for the fourth quarter of 2009.

**Employers** – File Form UI11, Employer's Contribution Report, for the fourth quarter of 2009.

### February 15

**Employers** – File Form 501N, Nebraska's Employer's Monthly Withholding Deposit, for tax owed for January, 2010.

### February 25

**All Businesses** – Nebraska and City Sales Tax Return (Form 10) due for the month of January, 2010.

## 2010 Federal & State Tax Dates

### FEDERAL TAX DATES

#### March 1

**All Business** – File an information return (Form 1099) and a transmittal return (Form 1096) for certain payments you made during 2009.

**Employers** – File Form W-3. Transmittal of Income and Tax Statements, along with a copy of all the Forms W-2 you issued for 2009.

**Payers of Gambling Winnings** – File Form 1096 along with Copy A of all the Forms W-2G you issued for 2009.

**Farmers and Fisherman** – File your 2009 income tax return and pay any tax due. However, you have until April 15, if you paid your 2009 estimated tax by January 15, 2010.

#### March 15

**Corporations (Calendar Year)** – File a 2009 income tax return (Form 1120) and pay tax still due. If you want an automatic six-month extension, file Form 7004 and deposit tax owed. File Form 2553 to choose to be taxed as an S (“tax-option”) corporation, beginning with calendar year 2010. If Form 2553 is filed last, S treatment will begin with calendar year 2011.

**Employees, FICA, and Withheld Income Tax**– If a monthly depositor, deposit prior month’s liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the paydays.

**S Corporations (Calendar Year)** – File a 2009 income tax return (Form 1120S).

### NEBRASKA TAX DATES

#### March 1

**Farmers and Fishermen** – File 2009 income tax return (Form 1040N, Nebraska Individual Income Tax Return) in lieu of filing a declaration of estimated Nebraska income tax (Calendar year basis).

#### March 15

**Employers** – File Forms W02 and W-3N, statement of wages paid and income tax withheld for filing state returns for 2009

**Employers** – File Forms 501N, Nebraska Employer’s Monthly Withholding Deposit, for tax owed for February, 2010.

**Corporations (Calendar Year)** – File a 2009 Nebraska Corporation Franchise or Income Tax Return, Form 1120N

**S Corporations (Calendar Year)** – File a 2009 Nebraska Small Business Corporation Income Tax Return, Form 1120-SN.

#### March 25

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of February, 2010.

## 2010 Federal & State Tax Dates

### FEDERAL TAX DATES

#### April 15

**Individuals** – File an income tax return for 2009 (Form 1040, 1040A, 1040EZ), and pay any tax due. If you want an automatic six-month extension, file Form 4868 and pay any tax you estimate will be due. Then file a return by October 15. If you are not paying your 2010 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of 2010 estimated income tax by this date (Form 1040ES).

**Partnerships** – File an income return for 2009 (Form 1065).

**Corporations (Calendar Year)** – Deposit the first installment of estimated income tax for 2010.

**Estates** – File 2009 estate income tax return, pay any tax due, and pay first installment of estimated tax for 2010.

**Trusts** – File 2009 trust income tax return, pay any tax due, and pay first installment of estimated tax for 2010.

**Gift Tax** – File 2009 annual gift tax return and pay entire tax. Married couples can file short-form annual return for split gifts.

**Estates and Trusts (Calendar Year)** – Deposit the first installment of your estimated income tax for 2010.

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

#### April 30

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 941E) for the first quarter of 2010. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until May 10 to file the return.

**Employers FUTA Tax** – Deposit the tax owed through March, if more than \$500.

### NEBRASKA TAX DATES

#### April 15

**Individuals** – File Form 1040N, Nebraska Individual Income Tax Return for 2009, pay remaining tax in full, and pay first installment of estimated tax for 2010 (Form 1040N-ES).

**Corporations** – File Domestic Occupation Tax Annual report and pay tax owed.

**Partnerships** – File Form 1065N, Nebraska Partnership Return of Income for 2008.

**Corporations** – File declaration and pay first 2010 Installment of Form 1120N-ES, Nebraska Corporation Estimated Franchise or Income Tax Declaration and Installment Notice.

**Estates and Trusts** – File Form 1041N, Nebraska Fiduciary Income Tax Return for 2009, and pay first installment of 2010 estimated income tax.

#### April 26

**All Businesses** - Nebraska and City Sales and Use Tax Return (Form 10) due for the month of March or the first quarter of 2010

#### April 30

**Employers** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of February, 2010.

## 2010 Federal & State Tax Dates

**Employers** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of February, 2010.

### FEDERAL TAX DATES

#### May 10

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 941E) for the first quarter of 2010. This due date applies only if you have deposited the tax for the quarter in full and on time. If not, you should have filed the return by April 30.

#### May 17

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

**EXEMPT ORGANIZATIONS (Calendar Year)** – File 2009 annual information return.

### NEBRASKA TAX DATES

#### May 1

**Businesses**– File the Nebraska Personal Property Tax Return for 2010.

#### May 17

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit, for tax owed for April, 2010.

#### May 25

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of April, 2010.

### FEDERAL TAX DATES

#### June 15

**Individuals** – If you are not paying your income tax for the year through withholding (or will not pay in enough tax that way), pay your 2010 estimated tax by the date using Form 1040ES. This is the second installment date for estimated tax in 2010.

**Individuals** – File 2009 individual income tax return for citizens residing or traveling abroad or in the Armed Forces overseas and pay tax.

**Corporations (Calendar Year)** – Deposit the second installment of your estimated income tax for 2010.

**Estates and Trusts (Calendar Year)** – Deposit the second installment of your estimated income tax for 2010.

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

## 2010 Federal & State Tax Dates

### NEBRASKA TAX DATES

#### June 15

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit, for tax owed for May, 2010.

**Individuals** – File Form 1040N-ES, Nebraska Individual Estimated Income Tax Declaration and Installment Notice, and pay the second installment or file amended declaration for 2010.

**Corporations (Calendar Year)** – File Form 1120N-ES, Nebraska Corporation Estimated Franchise or Income Tax Declaration and Installment Notice, and pay second installment for 2010.

**Estates and Trusts (Calendar Year)** – Deposit the second installment of your estimated income tax for 2010.

#### June 25

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of May 2010.

### FEDERAL TAX DATES

#### July 15

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

### NEBRASKA TAX DATES

#### July 26

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of June or the second quarter of 2010.

### FEDERAL TAX DATES

#### August 2

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 941E) for the second quarter of 2010. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until August 10 to file the return.

**Employers, FUTA Tax** – Deposit the tax owed through June, if more than \$500.

**Employers**– If you maintain an employee benefit plan, such as pension, profit-sharing, stock bonus plan, or Keogh Plan, file Form 5500 for calendar year 2009. 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.

#### August 10

**Employers, FICA, and Withheld Income Tax** – File Form 941 (for 941E) for the second quarter of 2010. This due date applies only if you have deposited the tax for the quarter in full and on time. If not, you should have filed the return by August 2.

#### August 16

This information is designed to provide accurate information, but changes in tax laws sometimes occur after publication. This information is published with the understanding that the Bellevue Chamber of Commerce is not engaged in rendering legal, tax, or other professional advice. If such assistance is required, the service of a competent professional should be sought

## 2010 Federal & State Tax Dates

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

### NEBRASKA TAX DATES

#### August 2

**Employers** – File Form 941N, Employer's Quarterly Withholding Return, for the second quarter of 2010.

**Employers** – File Form UI11, Employer's Contribution Report, for the second quarter of 2010.

#### August 16

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit, for tax owned for July 2010.

#### August 25

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of July 2010.

### FEDERAL TAX DATES

#### September 15

**Individuals** – Pay your 2010 estimated tax by this date, if you are not paying your income tax for the year through withholding (or will not pay in enough ax that way). Use Form 1040ES. This is the third installment of estimated income tax for 2010.

**Corporations (Calendar Year)** – Deposit the third installment of estimated income tax for 2010. File 2009 corporation income tax return if a six-month automatic extension was obtained.

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, Or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

**Estates and Trusts (Calendar Year)** – Deposit the third installment of your estimated income tax for 2010.

### NEBRASKA TAX DATES

#### September 15

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit, for tax owned for August, 2010.

**Individuals** – File Form 1040N-ES, Nebraska Individual Estimated Income Tax Declaration and Installment Notice, and pay the third installment for 2010.

**Corporations (Calendar Year)** – File Form 1 1120N-ES, Nebraska Corporation Estimated Franchise or Income Tax Declaration and Installment Notice, and pay third installment for 2010.

**Estates and Trusts (Calendar Year)** – Deposit the third installment of your estimated income tax for 2010.

## 2010 Federal & State Tax Dates

### September 27

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of August, 2010.

### FEDERAL TAX DATES

### October 15

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

### NEBRASKA TAX DATES

### October 15

**Corporations (Calendar Year)** – File Form 1120N for 2009 if a seven-month extension was obtained.

### October 25

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of September or the third quarter of 2010.

### FEDERAL TAX DATES

### During November

**Income Tax Withholding** – Request employees whose withholding exemptions will be different in 2011 to fill out a new Form W-4.

**Earned Income Credit** – Request each eligible employee who wants to receive advance payments of the earned income credit during 2011 fill out a Form W-5.

### November 1

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 941E) for the third quarter of 2010. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until November 10 to file the return.

**Employers, FUTA Tax** – Deposit the tax owed through September, if more than \$500.

### November 10

**Employers, FICA, and Withheld Income Tax** – File Form 941 (or 941E) for the third quarter of 2010. This due date applies only if you have deposited the tax for the quarter in full and on time. If not, you should have filed the return by November 1.

### November 15

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-weekly depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

**2010 Federal & State Tax Dates**

**NEBRASKA TAX DATES**

**November 1**

**Employers** – File Form 941N, Employer's Quarterly Withholding Return, for the third quarter of 2010.

**Employers** – File Form UI11, Employer's Contribution Report, for the third quarter of 2010.

**November 15**

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit for tax owed for October, 2010

**November 25**

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of October, 2010.

**FEDERAL TAX DATES**

**December 15**

**Corporations (Calendar Year)** – Deposit the fourth installment of estimated income tax for 2010.

**Employers, FICA, and Withheld Income Tax** – If a monthly depositor, deposit prior month's liability. NOTE: If a semi-depositor with a tax liability for paydays falling on Wednesday, Thursday, or Friday, the deposit is due by the following Wednesday. For all other paydays, the deposit is due by the Friday following the payday.

**NEBRASKA TAX DATES**

**December 15**

**Corporations (Calendar Year)** – File Form 1120N-ES, Nebraska Corporation Estimated Franchise or Income Tax Declaration and Installment Notice and pay fourth installment for 2010.

**Employers** – File Form 501N, Nebraska Employer's Monthly Withholding Deposit, for tax owed in November, 2010.

**December 29**

**All Businesses** – Nebraska and City Sales and Use Tax Return (Form 10) due for the month of November, 2010.