

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

January 2010			
Date	Jurisdiction	Tax Type	Instructions
01/01/10	Fed	Employment	Employers stop advance earned income credit payments for employees failing to submit current-year Form W-5
01/04/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
01/06/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
01/08/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
01/11/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
01/13/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
01/15/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
01/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
01/15/10	Fed	Individual Income	Final installment of prior year estimated tax by individuals, unless income tax return is filed and tax paid in full by last day of first month of next succeeding year
01/21/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
01/22/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
01/27/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
01/29/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

February 2010			
Date	Jurisdiction	Tax Type	Instructions
02/01/10	Fed	Corporate Income/Franchise	Provide statement (no official form) to each payer in a transaction involving more than \$10,000 cash during prior year. (Form 8300 must have been filed with the IRS by the 15th day after the transaction.)
02/01/10	Fed	Corporate Income/Franchise	Provide Form 1098 to each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in prior year. Lenders provide Form 1098-E if \$600 or more of student loan interest was received. Certain educational institutions provide Form 1098-T if tuition was received or reimbursed.
02/01/10	Fed	Corporate Income/Franchise	Provide statements for prior year to recipients of dividends and certain distributions, interest, patronage dividends, original issue discount, proceeds from the broker, barter exchange and real estate transactions, certain government payments, long-term care and accelerated death benefits, distributions from medical savings accounts, and miscellaneous income (Form 1099 series)
02/01/10	Fed	Employment	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
02/01/10	Fed	Employment	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.
02/01/10	Fed	Employment	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.

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

02/01/10	Fed	Employment	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.
02/01/10	Fed	Employment	Deposit federal unemployment tax if liability for last quarter of previous year (Oct-Dec) is over \$100
02/01/10	Fed	Employment	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).
02/01/10	Fed	Individual Income	Trustees of Educational IRA accounts must furnish taxpayer with annual statement (Form 5498) regarding fair market value. Trustees must also provide IRA, SEP, SIMPLE, and Roth participants with fair market value information.
02/01/10	Fed	Pass-Through Income	Last day to provide statement (Form 8308) to transferor and transferee in any exchange of a partnership interest involving unrealized receivables or substantially appreciated inventory property items during prior year
02/03/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
02/05/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
02/10/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
02/10/10	Fed	Employment	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

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

02/10/10	Fed	Employment	File Form 941 for the 4th quarter of prior year if taxes were deposited in full and on time
02/10/10	Fed	Employment	File return (Form 940 or 940-EZ) for prior year if tax was deposited in full and on time
02/10/10	Fed	Employment	File Form 945 to report withholding on nonpayroll payments, only if tax was deposited in full and on time
02/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
02/12/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
02/15/10	Fed	Employment	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
02/16/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous
02/18/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
02/19/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
02/24/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
02/26/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

March 2010			
Date	Jurisdiction	Tax Type	Instructions
03/01/10	Fed	Corporate Income/Franchise	File Form 1098 with the IRS for each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in
03/01/10	Fed	Corporate Income/Franchise	Deadline for paper filing for prior year Forms 1099 with the IRS to report payments of dividends and certain distributions, interest, original issue discount, amounts paid in broker and barter exchange, amounts in real estate transactions, rent, royalties
03/01/10	Fed	Employment	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
03/01/10	Fed	Individual Income	Last day for calendar-year farmers and fishermen who owed, but did not pay, estimated tax by 15th day of 1st month of next year to file prior year income tax return (Form 1040) to avoid the underpayment penalty
03/01/10	Fed	Individual Income	Payers must file copy "A" of all Forms W-2G (together with transmittal Form 1096 for paper filings or Form 4804 for magnetic media filings) with the IRS to report on certain gambling winnings during previous year
03/03/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
03/05/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
03/10/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
03/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
03/12/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

03/15/10	Fed	Corporate Income/Franchise	Last day for calendar-year domestic corporations or foreign corporations with offices in the U.S. to file prior year income tax return (Form 1120 series). File Form 7004, together with payment, to obtain an automatic 6-month extension of time to file
03/15/10	Fed	Corporate Income/Franchise	Last day for a calendar year corporation to elect S corporation status beginning with current tax year (file Form 2553)
03/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
03/15/10	Fed	Pass-Through Income	Last day for all electing large partnerships to deliver a copy of Schedule K-1 (Form 1065-B) to their partners for prior year
03/17/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
03/19/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
03/24/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
03/26/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
03/31/10	Fed	Corporate Income/Franchise	Deadline for electronic filing of Forms 1098, 1099, and W-2G with the IRS, if filing electronically (not by magnetic media)
03/31/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
03/31/10	Fed	Employment	Deadline for electronically filing Copy A of all previous year Forms W-2 with the IRS, if filing electronically (not by magnetic media)

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

April 2010			
Date	Jurisdiction	Tax Type	Instructions
04/02/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
04/07/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
04/09/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
04/12/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
04/14/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
04/15/10	Fed	Corporate Income/Franchise	First installment of current year estimated income tax from calendar-year corporations (Form 1120-W)
04/15/10	Fed	Employment	Individuals who paid cash wages of \$1,500 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.
04/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
04/15/10	Fed	Individual Income	First installment of current year estimated tax by individuals, other than farmers or fishermen due (Form 1040-ES)
04/15/10	Fed	Individual Income	Last-day for individuals to file prior year income tax return (Form 1040, Form 1040A, or Form 1040EZ). File Form 4868 to obtain automatic six month extension.
04/15/10	Fed	Pass-Through Income	Last day for calendar-year partnerships to file prior year income tax return (Form 1065). Last day for calendar-year partnerships that are not electing large partnerships to deliver Schedule K-1.
04/15/10	Fed	Pass-Through Income	Electing large partnerships must file prior year return (Form 1065-B)
04/15/10	Fed	Pass-Through Income	Last day for REMIC's and partnerships to file Form 7004 for an automatic six-month extension to file tax returns

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

04/19/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
04/21/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
04/23/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
04/28/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
04/30/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
04/30/10	Fed	Employment	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.
04/30/10	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through March exceeds \$500

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

	May 2010		
Date	Jurisdiction	Tax Type	Instructions
05/05/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
05/07/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
05/10/10	Fed	Employment	File Form 941 for the 1st quarter of current year if taxes were deposited in full and on time for the quarter
05/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
05/12/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
05/14/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
05/17/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
05/19/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
05/21/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
05/26/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
05/28/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

June 2010			
Date	Jurisdiction	Tax Type	Instructions
06/03/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
06/04/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
06/09/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
06/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
06/11/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
06/15/10	Fed	Corporate Income/Franchise	Second installment of current year estimated income tax due from calendar-year corporations (Form 1120-W)
06/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous
06/15/10	Fed	Individual Income	Second installment of current year estimated tax by individuals, other than farmers or fishermen due (Form 1040-ES)
06/15/10	Fed	Individual Income	Last day for calendar-year U.S. citizens and resident aliens living and working (or on military duty) outside the U.S. and Puerto Rico to file income tax return (Form 1040) and pay any owed tax, interest, and penalties. Combat zone participant may get further filing extension.
06/16/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
06/18/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
06/23/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
06/25/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
06/30/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

July 2010			
Date	Jurisdiction	Tax Type	Instructions
07/02/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
07/08/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
07/09/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
07/12/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
07/14/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
07/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
07/16/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
07/21/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
07/23/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
07/28/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
07/30/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

August 2010			
Date	Jurisdiction	Tax Type	Instructions
08/02/10	Fed	Employment	Pensions, profit-sharing, stock-bonus or other employee benefit plans that use a calendar year must file previous year tax return (Form 5500 series)
08/02/10	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through June exceeds \$500
08/02/10	Fed	Employment	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.
08/04/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
08/06/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
08/10/10	Fed	Employment	File Form 941 for the 2nd quarter of current year if taxes for the quarter were deposited in full and on time
08/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
08/11/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
08/13/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
08/16/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
08/18/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
08/20/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
08/25/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
08/27/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

September 2010			
Date	Jurisdiction	Tax Type	Instructions
09/01/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
09/03/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
09/09/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
09/10/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
09/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
09/15/10	Fed	Corporate Income/Franchise	Deposit the third installment of current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)
09/15/10	Fed	Corporate Income/Franchise	Last day of filing for previous year income tax return (Form 1120 series) by calendar-year corporations that obtained an automatic six-month filing extension
09/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous
09/15/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
09/15/10	Fed	Individual Income	Third installment of current year estimated tax by individuals (Form 1040-ES)
09/15/10	Fed	Pass-Through Income	Last day to file calendar-year, previous year partnership return (Form 1065 series) for those taxpayers who received an automatic five month extension.
09/17/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
09/22/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
09/24/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
09/29/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

	October 2010		
Date	Jurisdiction	Tax Type	Instructions
10/01/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/06/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/08/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/12/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
10/14/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/15/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
10/15/10	Fed	Individual Income	Last day for individuals who received an automatic six month filing extension to file previous year income tax return (Form 1040 series) as well as to pay any tax that is due
10/20/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/22/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
10/27/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
10/29/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

	November 2010		
Date	Jurisdiction	Tax Type	Instructions
11/01/10	Fed	Employment	Deposit federal unemployment tax if liability for amounts owed year-to-date through September exceeds \$500
11/01/10	Fed	Employment	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.
11/03/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
11/05/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
11/10/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
11/10/10	Fed	Employment	File Form 941 for the 3rd quarter of current year, if taxes were deposited in full and on time for the quarter
11/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
11/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
11/15/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
11/17/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
11/19/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
11/24/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
11/29/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes

2010 Tax Due Dates

by Carbis Walker LLP, Certified Public Accountants & Consultants

	December 2010		
Date	Jurisdiction	Tax Type	Instructions
12/01/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
12/03/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
12/08/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
12/10/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
12/10/10	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
12/15/10	Fed	Corporate Income/Franchise	Fourth installment of the current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)
12/15/10	Fed	Employment	Monthly depositors must deposit employment taxes for payments in previous month
12/15/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
12/17/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
12/22/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
12/27/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes
12/29/10	Fed	Employment	Semi-weekly depositors (W/Th/F) must deposit employment taxes
12/31/10	Fed	Employment	Semi-weekly depositors (S/S/M/T) must deposit employment taxes