

# Tax Calendar 2009

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## DUE DATE ON SATURDAY, SUNDAY OR HOLIDAY

Filing or payment (excluding insurance gross premium tax and surplus lines premium tax) may be performed, without penalty, on the next succeeding day that is not a Saturday, Sunday or legal holiday. For the Department of Workforce Development, the Saturday deadlines still apply.

## JANUARY

### JANUARY 1, 2009

- Corporate quarterly estimated tax payments are due on the twentieth day of the fourth, sixth, ninth, and twelfth month of the taxpayer's fiscal year. For calendar year filers, this means the due dates are April 20, June 20, September 20, and December 20. **Indiana Department of Revenue (IDOR).**
- Take inventory of floor stocks of ozone-depleting chemicals. Tax is due June 30. **Internal Revenue Service (IRS).**
- Annual permit fees are due for regulated places of amusement and entertainment. **State Fire Marshal.**
- First day to file Indiana adjusted gross income tax returns (Form IT-40 or Form IT-40PNR), corporation income tax returns (Form IT-20), non-profit gross income tax returns (Form IT-20NP), withholding agents returns (Form WH-3), declarations of estimated tax for 2008 on the tax returns, information returns including partnerships (Form IT-65) and small business corporations (Form IT-20S, Form FIT-20 and Form URT). **IDOR.**
- All aircraft dealers not renewed (Form #10763) by December 31 of previous year are canceled. All dealer inventory aircraft will be subject to regular registration, excise tax and sales tax (Form #7695). **IDOR.**
- Annual aircraft registration renewal and excise tax due on all Indiana resident-owned aircraft and non-resident-owned aircraft based in Indiana for 60 days (Form #40146). **IDOR.**
- Intrastate motor carrier decals must be displayed on qualified commercial vehicles. **IDOR.**
- Interstate IFTA decals must be displayed on qualified commercial motor vehicles. **IDOR.**
- Prepaid sales tax rate for gasoline changes. **IDOR.**
- Employers must stop advance earned income payments for employees who did not submit a 2009 Form W-5. **IRS.**

### JANUARY 15, 2009

- Last day for farmers to file their 2008 declaration of estimated adjusted gross income tax return (Form IT-40ES) (calendar-year basis). **IDOR.**
- Assessment date for mobile homes not assessed as real property. **Township and County Assessor.**

### JANUARY 17, 2009

- Final payment of 2008 Individual Estimated Tax (Form 1040ES voucher) is due unless 2008 income tax return is filed and tax paid by January 31, 2009. **IRS.**
- Final payment of 2008 estimated tax of trusts and estates. Form 1041ES is due unless Form 1041 is filed and tax paid by January 31, 2009. **IRS.**
- Payment due of 2008 estimated tax by farmers (Form 1040ES voucher) unless tax return is filed and tax paid by March 1, 2009. **IRS.**

### JANUARY 20, 2009

- Due date for filing sales tax 4th quarter recap (Form ST-103) for taxpayers who pay their monthly sales tax via electronic funds transfer. **IDOR.**

### JANUARY 25, 2009

- Final payment of pre-collection of sales tax on gasoline is due by electronic funds transfer. **IDOR.**

### JANUARY 31, 2009

- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**
- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Due date of 2008 individual income tax return and payment of tax if the estimated tax payment normally due January 17, 2009, was postponed. **IRS.**
- Due date of Employers Quarterly Federal Tax Return (Form 941) for fourth quarter of 2008. If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- Due date of Employers Annual Federal Unemployment Tax Return (Form 940 or 940EZ) for 2008. If taxes were deposited in full and on time, return may be filed by February 10. **IRS.**
- Due date of fourth quarter 2008 Quarterly Federal Excise Tax Return (Form 720). **IRS.**
- Last day to furnish Forms W-2, W-2G, 1098, and 1099 to recipients. **IRS.**
- Due date of Employers Annual Return for Agricultural Employees (Form 943). If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- Last day to file terminate contribution liability for 2009 under Employment Security Act (Form 10). **Indiana Department of Workforce Development.**
- Last day to file contribution report (UC-1), quarterly payroll (UC-5A), and quarterly payroll continuation sheet (UC-5B) for last quarter of 2008. **Indiana Department of Workforce Development.**
- Last day on which 2008 state unemployment security contributions may be paid and full credit still obtained against federal unemployment tax. **Indiana Department of Workforce Development.**
- Due date for filing Form 945 to report income tax withheld from nonpayroll payments made in 2008. Examples of nonpayroll items include pensions, IRAs, gambling winnings, and backup withholding. If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- License plate fee deadline for corporate-owned passenger and recreational vehicles, light-duty trucks (11,000 lbs. or less) and motorcycles. All trust-owned vehicles also expire. **BMV License Branches.**
- Last day to give each person for whom you filed a 2008 cash transaction report (Form 8300) a statement that the information was furnished to the IRS. **IRS.**
- Last day for filing individual adjusted gross income tax return for 2008 in lieu of making final quarterly payment on January 15. **IDOR.**

## FEBRUARY

### FEBRUARY 1, 2009

- OSHA Form 300A – Summary of Work-Related Injuries and Illnesses – for the year 2008 must be posted in a prominent place for employee review at each establishment from February 1 to April 30. **Indiana Department of Labor (IDOL).**
- Due date for surplus lines premium tax (2½%). **Indiana Department of Insurance.**

### FEBRUARY 7, 2009

- Last day to notify employees who had no income tax withheld about earned income tax credit. You may have included this notice with Form W-2. **IRS.**

### FEBRUARY 15, 2009

- Last day for DLGF (Department of Local Government Finance) to certify property tax rates payable in 2009. **Indiana Department of Local Government Finance.**
- Employers must begin withholdings on employees who claimed exemption on Form W-4 in 2008 unless a 2009 Form W-4 has been received. **IRS.**

### FEBRUARY 28, 2009

- Due date of Transmittal of Wage and Tax Statements (Form W-3) and Copy A of Form W-2. Send to: Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769. (Note: 250 or more Forms W-2 require electronic media filing.) **IRS.**
- Due date of Employers Annual Information Return of Tip Income and Allocated Tips (Form 8027 and 8027-T) for 2008. Send to: Internal Revenue Service, Cincinnati, OH 45999. (Note: 250 or more Forms 8027 require electronic or magnetic media filing.) **IRS.**
- Due date of Annual Summary and Transmittal of U.S. Information Returns (Form 1096) and Copy A of Forms 1098, 1099, and W-2G. For non-employee compensation, dividend and interest payments of \$10 or more, rents, annuities, royalties, gambling winnings, etc. (Note: 250 or more Forms 1098, 1099, or W-2G require electronic or magnetic media filing.) **IRS.**
- Last day to renew aircraft registration and pay excise tax without penalty and interest being charged (Form #40146). **IDOR.**
- Dealer aircraft inventory excise tax due on all inventory held at close of business day (Form #7695/Dealer Tax Computation Sheet). **IDOR.**
- Last day for employers to file withholding tax statements (Form W-2/Form WH-18) for all employees and annual reconciliation (Form WH-3) for state withholding. **IDOR.**
- Due date of Employers Annual Railroad Retirement Tax Return (Form CT-1). Send to: Internal Revenue Service Center, Cincinnati, OH 45999-0007. **IRS.**

### February 31, 2009

- First payment to Second Injury Fund due. **Worker's Compensation Board of Indiana.**

## MARCH

### MARCH 1, 2009

- Last day for farmers and fishermen to file their 2008 U.S. Individual Income Tax Return (Form 1040) and pay in full any tax in lieu of having filed 2008 form 1040ES (Estimated Tax for Individuals.) **IRS.**
- Last day for farmers to file 2008 individual income tax returns and pay in full any tax in lieu of having filed 2008 Form IT-40ES. **IDOR.**
- Assessment date for all tangible property (except mobile homes not assessed as real property). **Township and County Assessors.**

- Public utility and railroad assessment reports due. **Indiana Department of Local Government Finance.**
- Balance of 2008 insurance gross premium tax and reports due. **Indiana Department of Insurance.**

### MARCH 6, 2009

- Last day for fiduciary to file Form 1041-T to allocate estimated tax payments to beneficiaries (calendar year). **IRS.**

### MARCH 15, 2009

- Last day to provide Schedule K-1 (Form 1065-B) to partners in electing large partnerships. **IRS.**
- Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (Form 1042) is due. Send Forms 1042 and Forms 1042-S to: Internal Revenue Service Center, Philadelphia, PA 19255. (Note: 250 or more Forms 1042-S require electronic or magnetic media filing.) **IRS.**
- Last day for calendar-year domestic corporations to file their 2008 income tax return (Form 1120, 1120-A, or 1120S). **IRS.**
- Dealer aircraft inventory excise tax subject to penalty if paid after March 15 (see February 28). **IDOR.**
- Last day for calendar-year corporations to file Form 2553 to elect S-corporation status. **IRS.**

### MARCH 30, 2009

- Last day to file for property tax deductions on a mobile or manufactured home that is not assessed as real property. **County Auditors.**

### MARCH 31, 2009

- First day to file for property tax deductions on a mobile or manufactured home that is not assessed as real property. **County Auditors.**

## APRIL

### APRIL 15, 2009

- Last day to file 2008 adjusted gross income tax return. **IDOR.**
- Farmers annual adjusted gross income tax return due for those who did not file declaration of estimated return on January 15. **IDOR.**
- Last day for filing declaration of estimated adjusted gross income tax (Form IT-40 or Form IT-40ES) for the year 2009 and payment of at least first installment of estimated tax for individuals required to file such declaration. (Individuals who receive at least two-thirds of their gross income from farming may postpone their filing of such declaration for 2009 until January 15, 2009) (calendar-year basis). **IDOR.**
- Indiana corporation income tax returns (Forms IT-20 and URT) due for corporations (calendar-year filers). **IDOR.**
- Last day to file annual partnership return (Form IT-65), small business corporation return (Form IT-20S) and financial institutional return (Form FIT-20) (calendar-year filers). **IDOR.**
- Last day for non-residents to file annual adjusted gross income tax return (Form IT-40PNR). **IDOR.**
- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**
- Due date of 2008 Fiduciary Return (Form IT-41) for a decedent's estate or for a trust (calendar year). **IDOR.**

### APRIL 17, 2009

- Due date for certain Exempt Organization Business Income Tax Return (Form 990-T) items for calendar-year basis organizations. Items due on this date include employee pension plan trusts under code section 401(a), medical savings accounts, and IRAs (including SEPs, SIMPLEs, ROTHs, and education IRAs). **IRS.**

- Due date of 2008 annual individual income tax return (Form 1040, 1040A, or 1040EZ) and full payment of remaining tax (calendar year). **IRS.**
- Due date of first installment of estimated tax for individuals (Form 1040-ES) for the year 2009. Individuals who receive at least two-thirds of their estimated gross income from farming may make a sincere effort to pay all of their estimated federal income tax on January 15, 2010 (calendar year). **IRS.**
- Last day to file fiduciary return (Form 1041) for a decedent's estate for 2008 or for a trust for 2008 (calendar-year basis). **IRS.**
- Due date of first estimated tax payment (Form 1041-ES) for an estate or trust for 2009. **IRS.**
- Due date of annual partnership return (Form 1065) (calendar-year basis). **IRS.**
- Due date of first installment of corporation estimated tax (Form 1120-W) (calendar-year basis). **IRS.**
- Annual federal gift tax return (Form 709) due. **IRS.**

### APRIL 20, 2009

- Due date for filing sales tax 1st quarter recap (Form ST-103) for taxpayers paying their monthly sales tax via electronic funds transfer. **IDOR.**
- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

### APRIL 30, 2009

- Last day to file contribution report (UC-1), quarterly payroll (UC-5A), and quarterly payroll continuation sheet (UC-5B) for first quarter of 2009. **Indiana Department of Workforce Development.**
- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**
- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Last day to file combined withholding tax and federal insurance contributions tax return (Form 941) for first quarter of 2009. **IRS.**
- Last day to deposit first quarter 2009 federal unemployment tax payments (Form 940) if more than \$500. **IRS.**
- Due date of Form 720 (Quarterly Federal Excise Tax Return). **IRS.**

## MAY

### MAY 1, 2009

- Railroad car company assessment reports due. (Tax collectible by Indiana Department of Revenue is delinquent after December 31.) **Indiana Department of Local Government Finance.**

### MAY 10, 2009

- Last day for payment of first installment of state and local property tax (unless extended). **County Treasurer.**
- Last day to file an appeal on real property assessment for current assessment year with taxes payable in the following year unless filing pursuant to a notice of assessment. **County and Township Assessor.**

### MAY 15, 2009

- Last day to file personal property assessment returns unless extension (maximum of 30 days) is granted. Failure to file a return by May 15 results in a \$25 penalty. When a return is not filed by the expiration of the extension time period, the \$25 penalty plus 20% of the tax will be imposed. **County and Township Assessor.**

- Last day for calendar-year taxpayers to file non-profit income tax return (Form IT-20NP) and Annual Report Form NP-20. **IDOR.**
- Due date of Return of Organization Exempt from Income Tax (Form 990 or 990-EZ) for calendar-year basis organizations. **IRS.**
- Due date of Exempt Organization Business Income Tax Return (Form 990-T) for calendar-year basis organizations. Note: Form 990-T filings for employee pension plan trusts under code section 401(a), medical savings accounts and IRAs (including SEPs, SIMPLEs, ROTHs, and education IRAs) are due April 15. **IRS.**
- Partnerships and S corporations that made a code section 444 election must file Form 8752 to report the required payment under code section 7519. Filing is required even if required payment is zero. **IRS.**
- Last day for filing most property tax exemptions. **County Auditor.**

### MAY 31, 2009

- Annual Worker Training Fund Assessment is mailed to employers on May 1. The payment is due May 31, 2009. **Indiana Department of Workforce Development.**
- Last day for fireworks retail stand permit application to be mailed. **State Fire Marshal.**

## JUNE

### JUNE 15, 2009

- Second installment and remittance due on declaration of estimated individual adjusted gross income tax (Form IT-40ES). **IDOR.**
- Due date for second installment or amendment of estimated individual federal income tax for the year 2009 (calendar-year basis). **IRS.**
- Second installment of estimated corporation income taxes due (Form 1120-W) (calendar-year basis). **IRS.**
- Due date for second installment payment of estate or trust tax for 2009 (Form 1041-ES). **IRS.**
- Estimated quarterly gross insurance premium tax due. **Indiana Department of Insurance.**
- Second payment to Second Injury Fund due. **Worker's Compensation Board of Indiana.**

### JUNE 20, 2009

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

### JUNE 30, 2009

- Last day for qualified taxpayers to claim an income tax credit or refund of a unified tax credit for the elderly. **IDOR.**
- Deposit floor stocks tax on ozone-depleting chemicals in inventory as of 1/1/06. **IRS.**
- Last day to pay delinquent employment security contributions for inclusion in the June 30 experience account balance used in experience ratings. **Indiana Department of Workforce Development.**

## JULY

### JULY 1, 2009

- First day for filing Heavy Vehicle Use Tax Return (Form 2290) and paying the tax. Applicable to any highway motor vehicle that has a taxable gross weight of 55,000 pounds or more for the taxable year ending June 30, 2010. **IRS.**
- Due date for businesses to register and pay for occupational tax stamps if they maintain for use or deal in or with liquor, wine, beer, etc. (Form 5630.5). **Bureau of Alcohol, Tobacco and Firearms (B.A.T.F.)**

- Those in the business of accepting wagers must register and pay the annual tax (Form 11-C). The return is filed with the Internal Revenue Service Center, Cincinnati, OH 45999-0101. **IRS.**
- Prepaid sales tax rate for gasoline changes. **IDOR.**

### JULY 20, 2009

- Due date for filing sales tax 2nd quarter recap (Form ST-103) for taxpayers paying their monthly sales tax via electronic funds transfer. **IDOR.**

### JULY 31, 2009

- Self-Insurance Renewal Applications are due. Forms are available on the Worker's Compensation Board's website, [www.in.gov/workcomp/self-insured](http://www.in.gov/workcomp/self-insured). **Worker's Compensation Board of Indiana.**
- Last day to file contribution report (UC-1), quarterly payroll report (UC-5A), and quarterly payroll continuation sheet (UC-5B) for second quarter of 2009. **Indiana Department of Workforce Development.**
- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**
- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Due date of Forms 5500 and 5500-EZ, Return/Report of Employee Benefit Plan for calendar-year taxpayers. (Fiscal-year filers: Return by last day of seventh month after end of accounting period). **Department of Labor's Employee Benefits Security Administration.**
- Due date of second quarter 2009 federal unemployment tax payments (Form 940) if more than \$500. **IRS.**
- Due date of second quarter Federal Excise Tax Return (Form 720). **IRS.**
- Due date of quarterly combined withholding tax and federal insurance contributions tax return (Form 941). **IRS.**

## AUGUST

### AUGUST 1, 2009

- Due date for surplus lines premium tax (2½%). **Indiana Department of Insurance.**
- First day that owners of interstate for-hire motor carrier vehicles can purchase registration receipts. **IDOR.**

### AUGUST 15, 2009

- Due date of individual income tax if automatic extension was filed by April 15. **IRS.**

### AUGUST 31, 2009

- Due date of heavy vehicle use tax (Form 2290) for year ending June 30, 2010. Full payment of tax due. (See July 1.) **IRS.**
- Certificates of Self-Insurance for Worker's Compensation expire. **Worker's Compensation Board of Indiana.**

## SEPTEMBER

- Merit Rate Delinquency Notices are mailed to employers. In order to be eligible for a rate based on experience, outstanding reports and payments must be made to DWD within 10 days of the date of the notice. **Indiana Department of Workforce Development.**

### SEPTEMBER 15, 2009

- Due date for third installment of estimated individual federal income tax for the year 2009 (calendar-year basis). **IRS.**
- Due date of third installment of corporation estimated tax. (Form 1120-W). **IRS.**

- Due date for third installment of estate or trust estimates tax for 2009 (Form 1041-ES). **IRS.**
- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**
- Third installment and remittance due on the declaration of estimated individual adjusted gross income tax (Form IT-40ES). **IDOR.**
- Last day for filing 2008 return of calendar-year corporation (Form 1120, 1120-A or 1120-S) that obtained extension of time to file. **IRS.**

### SEPTEMBER 20, 2009

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q if financial institution) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

### SEPTEMBER 30, 2009

- First day that owners of intrastate for-hire motor vehicles can purchase registration receipts. **IDOR.**

## OCTOBER

### OCTOBER 1, 2009

- Worker's Compensation Board can conduct the Second Injury Fund assessment one time per year anytime the fund balance falls below \$1 million on or before October 1. **Worker's Compensation Board of Indiana.**

### OCTOBER 20, 2009

- Due date for filing sales tax 3rd quarter recap (Form ST-103) for taxpayers paying their monthly sales tax via electronic funds transfer. **IDOR.**

### OCTOBER 31, 2009

- Last day to file contribution report (UC-1), quarterly payroll report (UC-5A), and quarterly payroll continuation sheet (UC-5B) for third quarter of 2009. **Indiana Department of Workforce Development.**
- Last day to file third quarter Federal Excise Tax Return (Form 720). **IRS.**
- Last day to reserve or re-reserve a personalized license plate. **BMV License Branches.**
- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**
- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Last day to deposit third quarter 2009 federal unemployment tax payments if more than \$500. **IRS.**
- Last day to file combined withholding tax and federal insurance contributions tax return (Form 941) for third quarter of 2009. **IRS.**

## NOVEMBER

### NOVEMBER 1, 2009

- For UST contractor certification information, see any day of the year column. The annual renewal only applies to reciprocal certification, and the Indiana certification date is based on the date issued by another state. **State Fire Marshal.**

### NOVEMBER 10, 2009

- Last day for payment of second installment of state or local property tax (unless extended). **County Treasurer.**

### NOVEMBER 15, 2009

- Last day to file an amended personal property return unless extension was granted by township assessor. **County and Township Assessor.**

## NOVEMBER 30, 2009

- Domestic insurance companies must notify Department of Insurance and Department of Revenue of intent to pay gross premium tax or adjusted gross income tax (optional). **Indiana Department of Insurance.**

## DECEMBER

### DECEMBER 1, 2009

- Last day to file the intrastate motor carrier license renewal form (MCFT-1) in order to receive timely credentials. **IDOR.**
- Last day to file the IFTA license renewal form (IFTA-1) in order to receive timely credentials. **IDOR.**

### DECEMBER 5, 2009

- First day aircraft dealer registration renewal may be processed for 2009 (Form #10763). **IDOR.**

### DECEMBER 15, 2009

- Due date of fourth installment of corporation estimated tax (Form 1120-W). **IRS.**
- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**

### DECEMBER 20, 2009

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

### DECEMBER 31, 2009

- 2009 aircraft dealer registration certificate expires. If not renewed (Form #10763), all aircraft inventory will be held subject to regular registration, excise tax and sales tax (Form #7695). **IDOR.**
- Deadline for filing broker-dealer and securities agent license renewals with the Central Registration Depository of the National Association of Securities Dealers. **Indiana Securities Division (Secretary of State).**
- Deadline for filing investment advisor and investment advisor representative license renewals with the Investments Adviser Registration Depository operated by the National Association of Securities Dealers. **Indiana Securities Division (Secretary of State).**
- Intrastate motor carrier decals expire. **IDOR.**
- IFTA motor carrier decals expire. **IDOR.**
- Last day to file the application for international registration plates for interstate motor carriers. **IDOR.**
- Last day that owners of intrastate or interstate for-hire motor vehicles can purchase registration receipts. **IDOR.**
- Collection agency licenses expire Dec. 31 of the year following their issuance. **Secretary of State.**
- Last day for filing property tax deductions. **County Auditor.**
- Deadline for a loan broker to file an application for license renewal. **Indiana Securities Division (Secretary of State).**
- Deadline for originators who work for a loan broker to file their registration renewals. **Indiana Securities Division (Secretary of State).**
- Last day for filing not-for-profit tax exemption applications. **County Assessors.**
- Deadline to file a homestead credit, mortgage deduction, age 65 deduction, blind or disabled deduction, all veterans deductions, geothermal energy heating or cooling device deductions, and hydroelectric deductions. **Indiana Department of Local Government Finance.**

## NOTES

Except as noted above or in the instructions, most business forms and payments are to be mailed to: INTERNAL REVENUE SERVICE, Cincinnati, OH 45999.

Form 1040-ES and payments are to be mailed to: INTERNAL REVENUE SERVICE, P.O. Box 970006, St. Louis, MO 63197-0006

Form 1040 and payments are to be mailed to: INTERNAL REVENUE SERVICE, Kansas City, MO 64999-0002.

Form 1041ES and payments are to be mailed to: INTERNAL REVENUE SERVICE, P.O. BOX 105401, Atlanta, GA 30348-5401.

Except for payments allowed with the filing of tax returns, business taxes must be paid at banks with deposit coupons (Form 8109) or by using EFIPS. **IRS.**

Voluntary payments for purpose of reducing unemployment compensation tax rate must be made within 30 days of the tax rate notice mailed in mid-November. **Indiana Department of Workforce Development.**

## ANY DAY OF THE YEAR

CIGARETTE DISTRIBUTOR registration certificate (Form C-1A) to be renewed annually on date of issue. **IDOR...** Application for REGISTERED RETAIL MERCHANT CERTIFICATE due prior to opening of a new business, purchase of same, or ownership (Form BT-1). \$25 fee per location... Annual \$150 license fee for employment agencies due annually on date of issue. **IDOR...** Applications for employers to become state withholding agents (Form BT-1) due. No fee required. **IDOR...** FEDERAL ESTATE TAX (Form 706) due nine months after death, or no later than 15 months if a six-month extension is approved. **IRS...** SECURITIES: Broker-dealer and securities agent licenses are filed with the Central Registration Depository of the National Association of Securities Dealers (Form U-4)... Registered securities issuers annual reports due within 90 days of close of issuer's fiscal year (Form 13)... Investment advisors licensing due... A franchisee must renew its registration with the Securities Division prior to the expiration date of its previous registration... A continuing care contractor must file its annual report no later than 120 days after that contractor's fiscal year end. **Indiana Securities Division (Secretary of State)...** Annual permits for explosive storage magazines due... Annual wholesale fireworks permits due. **State Fire Marshal...** REPORTS OF CASH PAYMENTS OVER \$10,000 (Form 8300) must be filed by the 15th day after the date of the transaction. **IRS.** ANNUAL CERTIFICATION renewals for underground storage tank contractors due (applies only to reciprocal certifications, and the Indiana certification date is based on the date issued by another state). Otherwise, most certifications are now two years and are not renewable because IFCI recertification is required every two years. **State Fire Marshal.**

## EVERY MONTH

Taxpayers who are required to make electronic funds transfer payments via ACH debit must do so the business day before the 20th of each month by 12:45 EST. **IDOR.**

## 10th

- Pre-collected sales tax on gasoline for the 16th through the end of the preceding month due by electronic funds transfer (Form ST-103P). **IDOR.**
- Last day for tipped employees to report tips of \$20 or more (received during prior month) to employer. **IRS.**

## 15th

- Last day to file monthly cigarette tax report (Form CT-5). **IDOR.**
- Deposits of payroll taxes (federal income tax, Social Security, and Medicare tax) must be made by the 15th of the month for taxes accumulated for the preceding month, if you have been notified by the **IRS** that you are a monthly depositor. Deposits of these taxes must be made by Wednesday or Friday if you have been notified by the **IRS** that you are a semi-weekly depositor. If the total accumulated tax reaches \$100,000 or more on any day during a deposit period, it must be deposited by the next banking day. For 2009, you must use electronic funds transfer if your required deposit for July 2007 through June 2008 exceeded \$200,000. **IRS.**

## 20th

- Due date for all suppliers that ship spirituous liquor, wine, or malt beverages into the state to file a report for previous month. **IDOR.**
- Employers are required to file Employers Withholding Tax returns (Form WH-1) and make remittance of tax withheld 20 days (rather than 30 days) after the end of each month for which the tax was withheld if their average monthly remittance for the immediately preceding calendar year averaged \$1,000 or more. **IDOR.**
- Consolidated Gasoline Monthly Tax Return (Form MR-360) due. **IDOR.**
- Form ST-103, Indiana sales and use tax return due for preceding month if IDOR has determined prior year's liability to be \$1,000 per month or more. **IDOR.**
- Due date for all surplus lines agents to file a report for previous month. **Indiana Department of Insurance.**

## 25th

- Pre-collected sales tax on gasoline for the month through the 15th due day by electronic funds transfer (Form ST-103P). **IDOR.**

## 30th

- Due date for filing monthly withholding tax return (Form WH-1) and paying adjusted gross income tax withheld (if the IDOR has determined prior year's liability to be between \$75 and \$1,000 per month) during preceding month. Due dates for filing the quarterly withholding tax return (Form WH-1) and paying the amount withheld by employer's withholding under \$75 per month are January 30, April 30, July 30, October 30. **IDOR.**
- Form ST-103, Indiana sales and use tax return for preceding month, due thirty days after the end of the month for all merchants if IDOR has determined liability for the prior year to be between \$75 and \$1,000 per month. **IDOR.**
- Due date of Petroleum severance tax payable monthly by purchasers and carriers. **IDOR.**

## Last Day of Month

- Due date of Form 730 and payment of tax on wagers accepted during prior month. **IRS.**

For more information on the full IRS calendar, please go to [www.irs.gov/pub/irs-pdf/p509.pdf](http://www.irs.gov/pub/irs-pdf/p509.pdf).

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The reader must consult with legal counsel or a professional tax advisor to determine how laws, regulations or decisions discussed herein apply to the reader's specific circumstances.