

## Calendar of Important Payroll Dates for 2012

<b>January 17</b>	Monthly deposit of payroll tax liability for December is due.
<b>January 31</b>	Fourth quarter 2011 payroll reports due (Fed Form 941 and Oregon Form OQ).  Annual 2011 payroll reports due. (Fed Forms 940, 943, 944 & 945 and Oregon Form OA for Domestic Employers)  Distribute Forms W-2 to employees.  Distribute Forms 1099 to recipients.
<b>February 15</b>	Monthly deposit of payroll tax liability for January is due.
<b>February 29</b>	Forms W-3, WR, and 1096 are due.
<b>March 15</b>	Monthly deposit of payroll tax liability for February is due.
<b>April 17</b>	Monthly deposit of payroll tax liability for March is due.
<b>April 30</b>	First quarter 2012 payroll reports due (Fed Form 941 and Oregon Form OQ).
<b>May 15</b>	Monthly deposit of payroll tax liability for April is due.
<b>June 15</b>	Monthly deposit of payroll tax liability for May is due.
<b>July 16</b>	Monthly deposit of payroll tax liability for June is due.
<b>July 31</b>	Second quarter 2012 payroll reports due (Fed Form 941 and Oregon Form OQ).
<b>August 15</b>	Monthly deposit of payroll tax liability for July is due.
<b>September 17</b>	Monthly deposit of payroll tax liability for August is due.
<b>October 15</b>	Monthly deposit of payroll tax liability for September is due.
<b>October 31</b>	Third quarter 2012 payroll reports due (Fed Form 941 and Oregon Form OQ)
<b>November 15</b>	Monthly deposit of payroll tax liability for October is due.
<b>December 17</b>	Monthly deposit of payroll tax liability for November is due.

## Calendar of Estimated Individual Tax Payments for 2012

<b>January 17</b>	Individual estimated tax payments are due for 4th quarter of 2011 (IRS Form 1040ES and Oregon Form 40ES).
<b>April 17</b>	Individual estimated tax payments are due for 1st quarter of 2012 (IRS Form 1040ES and Oregon Form 40ES).
<b>June 15</b>	Individual estimated tax payments are due for 2nd quarter of 2012 (IRS Form 1040ES and Oregon Form 40ES).
<b>September 17</b>	Individual estimated tax payments are due for 3rd quarter of 2012 (IRS Form 1040ES and Oregon Form 40ES).