

Calendar of Important Payroll Dates for 2005

January 18	Monthly deposit of payroll tax liability for December is due.
January 31	Fourth quarter 2004 payroll reports due (Fed Form 941 and Oregon Form OQ). Annual 2004 payroll reports due. (Fed Form 940 & 943 and Oregon Form OA for Domestic Employers) Distribute Forms W-2 to employees. Distribute Forms 1099 to recipients.
February 15	Monthly deposit of payroll tax liability for January is due.
February 28	Forms W-3, WR, and 1096 are due.
March 15	Monthly deposit of payroll tax liability for February is due.
April 15	Monthly deposit of payroll tax liability for March is due.
May 2	First quarter 2005 payroll reports due (Fed Form 941 and Oregon Form OQ).
May 16	Monthly deposit of payroll tax liability for April is due.
June 15	Monthly deposit of payroll tax liability for May is due.
July 15	Monthly deposit of payroll tax liability for June is due.
August 1	Second quarter 2005 payroll reports due (Fed Form 941 and Oregon Form OQ).
August 15	Monthly deposit of payroll tax liability for July is due.
September 15	Monthly deposit of payroll tax liability for August is due.
October 17	Monthly deposit of payroll tax liability for September is due.
October 31	Third quarter 2005 payroll reports due (Fed Form 941 and Oregon Form OQ)
November 15	Monthly deposit of payroll tax liability for October is due.
December 15	Monthly deposit of payroll tax liability for November is due.

Calendar of Estimated Individual Tax Payments for 2005

January 18	Individual estimated tax payments are due for 4th quarter of 2004 (IRS Form 1040ES and Oregon Form 40ES).
April 15	Individual estimated tax payments are due for 1st quarter of 2005 (IRS Form 1040ES and Oregon Form 40ES).
June 15	Individual estimated tax payments are due for 2nd quarter of 2005 (IRS Form 1040ES and Oregon Form 40ES).
September 15	Individual estimated tax payments are due for 3rd quarter of 2005 (IRS Form 1040ES and Oregon Form 49ES).

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