

## 2008 Filing Deadlines for Businesses

Call Jody Goode, CPA @ 515-288-8463 for assistance with any required tax filings.

January 31, 2008	Employers must furnish 2007 W-2 statements to employees
January 31, 2008	Forms 1099, information returns for 2007 must be issued to recipient
January 31, 2008	2007 4th quarter withholding and employment returns are due, including Form 941
February 29, 2008	Forms 1099, information returns must be filed with the IRS unless filed electronically
February 29, 2008	Employers must file forms W-2 with the Social Security Administration unless filed electronically
March 17, 2008	2007 calendar year corporation returns unless an extension is filed
March 31, 2008	W-2 electronic filing deadline with the Social Security Administration
March 31, 2008	Information returns filing deadline with the IRS
April 15, 2008	First installment of 2008 federal estimated tax for calendar year corporations
April 15, 2008	2007 federal partnership and corporation returns unless extended
April 30, 2008	First installment of 2008 Iowa estimated tax for calendar year corporations
April 30, 2008	2008 1st quarter withholding and employment returns are due, including Form 941
June 15, 2008	Second installment of 2008 federal estimated tax for calendar year corporations
June 30, 2008	Second installment of 2008 Iowa estimated tax for calendar year corporations
July 31, 2008	2008 2nd quarter withholding and employment returns are due, including Form 941
September 15, 2008	Deadline for filing calendar year corporation returns that received an automatic six month extension
September 15, 2008	Third installment of 2008 federal estimated tax for calendar year corporations
September 30, 2008	Third installment of 2008 Iowa estimated tax for calendar year corporations
October 15, 2008	Filing deadline for 2007 federal partnership returns that received a six month extension
October 31, 2008	Filing deadline for 2007 Iowa corporation and partnership returns that received an extension
October 31, 2008	2008 3rd quarter withholding and employment returns are due, including Form 941
December 15, 2008	Fourth installment of 2008 federal estimated tax for calendar year corporations
December 31, 2008	Fourth installment of 2008 Iowa estimated tax for calendar year corporations
January 31, 2009	2008 4th quarter withholding and employment returns are due, including Form 941

Note: this list is not all inclusive. Filing requirements for fiscal year taxpayers, sales and use tax, excise, property and other taxes have not been included.