



Tax Filing By State

Alabama

Unlike most other states, Alabama does not require employers to pay withholding taxes on a regular schedule, such as monthly or quarterly, for an entire calendar year. Instead, employers are required to make payments monthly for those months in which more than \$1,000 is withheld, and otherwise to pay quarterly. Two months should not be added together to reach the \$1,000 threshold; each month should stand alone.

Monthly payments, along with monthly withholding tax returns, are due by the 15th day of the month following the month in which withholding exceeded \$1,000.

Quarterly payments, along with a quarterly withholding tax return, are due by the last day of the month following the end of the quarter. To help illustrate how making payments works, the DOR provides the following basic example. An employer withholds \$1,050 in January and \$800 in February. The employer would be required to file a monthly return and remit the tax withheld for January by February 15. Because less than \$1,000 was withheld during February, this tax would not be due until the due date for the quarterly return, April 30.

In addition, any single withholding tax payment of \$750 or more must be filed electronically. You can make electronic payments through the MAT website.¹

All employers or other withholding agents who are registered with the Department must file a quarterly withholding tax return (Form A-1). The return and tax withheld are due between the first and last day of the month following the end of the quarter. For example, the quarterly return for the quarter ended March 31 is due between April 1 and April 30. This return must be filed even if no tax has been withheld.²

Alaska

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*.

¹ <https://www.nolo.com/legal-encyclopedia/alabama-income-tax-withholding-requirements.html>

² https://revenue.alabama.gov/wp-content/uploads/2021/08/whbooklet_0821.pdf
November 8, 2021

Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.³

Arizona

Employers required to make Arizona withholding payments on a quarterly, monthly, semi-weekly or one-banking day basis file Arizona Form A1-QRT. File Arizona Form A1-QRT quarterly to reconcile Arizona withholding payments made during the calendar quarter. An employer with zero withholding tax liability for the quarter must file Arizona Form A1-QRT for that quarter.

The due dates to file Arizona Form A1-QRT are:

- April 30, for the 1st quarter,
- July 31, for the 2nd quarter,
- October 31, for the 3rd quarter, and
- January 31, for the 4th quarter.

Extended due dates are available to employers that have made every payment on time for the previous quarter. Those employers have an additional 10 days in which to file Arizona Form A1-QRT.

The extended due dates are:

³ <https://www.nolo.com/legal-encyclopedia/alaska-income-tax-withholding-requirements.html>
November 8, 2021

- May 10th, for the 1st quarter,
- August 10th, for the 2nd quarter,
- November 10, for the 3rd quarter, and
- February 10th, for the 4th quarter.⁴

Arkansas

You must file a voucher for every payment period even if no taxes are withheld. The DFR urges all employers to file their payments and vouchers online. You can do this through the ATAP website. You must include payment vouchers with your withholding tax payments. Current versions of the payment vouchers, Form AR941M, *Monthly Wage Withholding Report* (for monthly filers), and Form AR941A, *Employer's Annual Withholding Report* (for annual filers), are not available for download from the DFA website. The DFA should automatically send you preprinted payment vouchers.⁵

California

You must file both a *Quarterly Contribution Return and Report of Wages* (DE 9) and the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) each quarter.

Tax Documents

- Quarterly Contribution Return and Report of Wages (DE 9)
 - Reconciles tax and withholding amounts with deposits for the quarter.
- Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)
 - Reports total subject wages and Personal Income Tax [PIT] wages paid and PIT withheld for each employee for the quarter.⁶

Withholding tax return filing due dates:

Report	Quarter	Due	Delinquent if not filed by
DE 9/DE 9C	1 (January, February, March)	April 1, 2021	April 30, 2021

⁴ <https://azdor.gov/businesses-arizona/withholding-tax/employer-withholding-filing-obligations>

⁵ <https://www.nolo.com/legal-encyclopedia/arkansas-income-tax-withholding-requirements.html>

⁶ https://edd.ca.gov/pdf_pub_ctr/de44.pdf
November 8, 2021

Report	Quarter	Due	Delinquent if not filed by
DE 9/DE 9C	2 (April, May, June)	July 1, 2021	August 2, 2021
DE 9/DE 9C	3 (July, August, September)	October 1, 2021	November 1, 2021
DE 9/DE 9C	4 (October, November, December)	January 1, 2022	January 31, 2021

Colorado

Submit your payment with a withholding tax return. You can do this either electronically or on paper.

Payment filing frequency (withholding tax return filing due dates):⁷

Wage withholding collected within 1 year	Frequency	Due Dates
Less than \$7,000	Quarterly	Quarterly returns are due by the last day of the month after the end of the quarter: First quarter: April 30 Second quarter: July 31 Third quarter: October 31 Fourth Quarter: January 31
\$7,000 to \$50,000	Monthly	On or before the 15th day of the following month. For example, March is due April 15.
More than \$50,000	Weekly	Weekly returns are due by the following Wednesdays. The Tax Period End Date must always be a Friday date (exception: calendar year end date is December 31, regardless of day of week). To determine the Tax Period End Date, note the payroll date, then check for the next Friday date. If the payroll date is a Friday, that date is the Period End Date. Refer to Frequent Filers examples document.

Connecticut

Connecticut Quarterly Reconciliation of Withholding, Form CT-941, is used to reconcile **quarterly** Connecticut income tax withholding from wages only. Form CT-941 must be filed and paid electronically unless certain conditions are met.⁸ You must file a quarterly return even if you are on an annual payment schedule for federal taxes and even if no tax is due for the quarter.

⁷ <https://tax.colorado.gov/withholding-filing-frequency-due-dates>

⁸ https://portal.ct.gov/-/media/DRS/Forms/2021/WTH/CT-941_1220.pdf
November 8, 2021

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is extended to the next business day. Employers who make timely withholding payments and owe no additional withholding for the quarter have ten days after the normal due date to file the quarterly return.⁹

Delaware

The State of Delaware only requires the filing of an annual withholding tax reconciliation form, Form W-3. Quarterly reconciliations are neither required nor accepted. The annual form, accompanied by copies of Forms W-2, is due on or before the last day of January of the following year, or on or before the 30th day from the date on which the last payment of wages was made.¹⁰

Florida

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*. Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30

⁹ <https://www.nolo.com/legal-encyclopedia/connecticut-income-tax-withholding-requirements.html>

¹⁰ <https://revenue.delaware.gov/business-tax-forms/>
November 8, 2021

- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.¹¹

Georgia

All businesses making payments are required to file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Semi-weekly payers use Form G-7/Schedule B, *Quarterly Return for Semi-Weekly Payer*. Monthly payers use Form G-7, *Quarterly Return for Monthly Payer*. Quarterly and annual filers only need to file the correct version of Form G-7. The correct version of Form G-7 must be filed for every quarter even if no tax is due. Both types of return G-7 are due on or before the last day of the month following the end of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a weekend or state recognized holiday is adjusted to the next business day.¹²

Hawaii

All withholding taxpayers need to file returns quarterly using Form HW-14. If changes need to be made to a return already submitted, please file an amended return for that filing period.¹³

- first quarter (January – March) is due April 15
- second quarter (January – March) is due July 15

¹¹ <https://www.nolo.com/legal-encyclopedia/florida-income-tax-withholding-requirements.html>

¹² <https://www.nolo.com/legal-encyclopedia/georgia-income-tax-withholding-requirements.html>

¹³ https://tax.hawaii.gov/geninfo/a2_b2_4empl_whhold/
November 8, 2021

- third quarter (January – March) is due October 15
- fourth quarter (January – March) is due January 15

Idaho

You must file Form 967 annually to reconcile your withholding account regardless of your filing cycle for Form 910. It is due the last day of January.¹⁴

Illinois

Starting with the 2018 tax year, Form IL-941, Illinois Withholding Income Tax Return, must be filed electronically. All Form IL-941 returns are due quarterly. Your 2020 Form IL-941 is due by the last day of the month that follows the end of the quarter.¹⁵

Indiana

You must file a WH-1 for every payment period even if no tax was withheld. Formerly, many Indiana withholding tax payers could pay on paper by sending in Form WH-1, *Indiana Employer's Withholding Tax Return*, with a check. However, as of 2013, all Indiana withholding tax payments and WH-1s must be filed electronically. You have two options for electronic payments: the DOR's INTax system or electronic funds transfer (EFT).¹⁶

Iowa

All filers, regardless of payment schedule, must file a quarterly return for each calendar quarter for which they are registered. Withholding returns are submitted electronically through the Department's online services. Once you are registered as a withholding agent, the Department will send you information on how to file and pay.

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31

¹⁴ <https://tax.idaho.gov/i-1026.cfm?seg=filing>

¹⁵ <https://www2.illinois.gov/rev/research/taxinformation/WithholdingIncomeTax/Pages/default.aspx>

¹⁶ <https://www.nolo.com/legal-encyclopedia/indiana-income-tax-withholding-requirements.html>
November 8, 2021

- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.¹⁷

Kansas

Form KW-3 is your annual Kansas withholding tax return for the calendar year and serves two important purposes. First, it summarizes your withholding deposits for the calendar year, allowing us to match your deposit record with ours. Second, it is the transmittal document for sending the “State” copy of the Wage and Tax Statement (Form W-2) and any 1099 forms that have Kansas withholding to the Department of Revenue.

The annual return, W-2s and 1099s are due by January 31 of the following year. Form KW-3 must be filed electronically.¹⁸

Kentucky

Every employer making payment of wages subject to Kentucky income tax is required to file withholding returns. A return must be filed for each reporting period even if Kentucky income tax was not withheld or the employer did not have any employees during the period. Revenue Form K-3E must be mailed to the Department of Revenue, Frankfort, Kentucky 40620-0004 on or before January 31 or next business day if the due date falls on a weekend or legal holiday. Any additional amount due must be remitted via EFT.¹⁹

Louisiana

Every employer who withheld or was required to withhold income tax from wages must file the Employer’s Quarterly Return of Louisiana Withholding Tax (Form L-1). Each return covers one quarterly taxable period and must be filed by the filing deadline. A

¹⁷ <https://tax.iowa.gov/iowa-withholding-tax-information>

¹⁸ <https://www.ksrevenue.org/kw100.html#7>

¹⁹ [https://revenue.ky.gov/Forms/42A803-E%20\(12-2019\)\(K-3E\)%20Fill-in.pdf](https://revenue.ky.gov/Forms/42A803-E%20(12-2019)(K-3E)%20Fill-in.pdf)
November 8, 2021

quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.²⁰

For quarterly and monthly payers, quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

For semiweekly payers, quarterly returns are due on or before the 15th day of the month following the close of the quarter:

- first quarter (January – March) is due April 15
- second quarter (April – June) is due July 15
- third quarter (July – September) is due October 15, and
- fourth quarter (October – December) is due January 15.

As with tax payments, any return due on a weekend or holiday has its due date is extended to the next business day. You must file quarterly returns even if no tax was withheld during the quarter.²¹

Maine

Employers or non-payroll filers registered for Maine income tax withholding must electronically file Maine quarterly tax returns.²²

Quarterly returns are due the last day of the month following the end of the calendar quarter, even if there is no withholding tax to report. In other words:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

²⁰ <https://revenue.louisiana.gov/WithholdingTax>

²¹ <https://www.nolo.com/legal-encyclopedia/louisiana-income-tax-withholding-requirements.html>

²² <https://www.maine.gov/revenue/faq/income-tax-withholding>
November 8, 2021

As with tax payments, any return due date that falls on a Saturday, Sunday, or holiday is adjusted to the next business day.

Maryland

Many states at least nominally separate withholding tax payments from withholding tax returns. In Maryland, however, the payments and returns made through the course of the year generally are consolidated in Form MW506.²³

Massachusetts

Returns are due annually, and payments follow the same schedule as wage withholding. Anyone who is registered to withhold must file an annual report, whether they withheld Massachusetts taxes during the calendar year or not. Returns and payments must be made electronically.²⁴

Michigan

All taxpayers must submit an annual return. For 2015 and forward tax years, file Form 5081, Sales, Use and Withholding Taxes Annual Return.²⁵

The annual reconciliation is in addition to providing each of your employees with a federal form W-2 summarizing the employee's withholding for the year. Use Form 165, *Annual Return for Sales, Use and Withholding Taxes*. You should enclose copies of the federal W-2s sent to all of your employees working in Michigan. The annual reconciliation must be filed by mail and is due on or before the last day of February. If the due date falls on a Saturday, Sunday, or holiday, the due date is adjusted to the next business day.²⁶

Minnesota

²³ <https://www.nolo.com/legal-encyclopedia/maryland-income-tax-withholding-requirements.html>

²⁴ <https://www.mass.gov/guides/withholding-taxes-on-wages>

²⁵ https://www.michigan.gov/taxes/0,4676,7-238-43519_43531-154446--,00.html

²⁶ <https://www.nolo.com/legal-encyclopedia/michigan-income-tax-withholding-requirements.html>
November 8, 2021

Your due dates depend on whether you file returns quarterly or annually. Most employers must file their returns quarterly. To qualify for annual filing, you must have a filing history of \$500 or less of withholding in the prior calendar year. If you qualify and want to file your returns annually, contact us.²⁷

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a weekend or holiday is extended to the next business day.

Missouri

Withholding tax returns may be filed on a quarter-monthly (weekly), monthly, quarterly or annual basis. Your filing frequency is determined by the amount of income tax that is withheld from the wages you pay.

Your filing frequency is reviewed by the Department of Revenue on an annual basis. If this review indicates that your filing frequency should be changed, the change will be made and notification will be sent to you.

Every employer with an active account is required to file a return (Form MO-941) even if there is no tax to report.

Filing frequencies²⁸:

Condition	Frequency	Due date	Notes
Over \$9,000 per month	Quarter-monthly (weekly)	Payment is due within three banking days for the periods ending the 7th, 15th, 22nd, and last day of a month.	Must pay electronically

²⁷ <https://www.revenue.state.mn.us/withholding-tax-due-dates>

²⁸ <https://dor.mo.gov/taxation/business/registration/small-business/maintain/withholding.html>
November 8, 2021

Condition	Frequency	Due date	Notes
\$500 to \$9,000 per month	Monthly	For months that are not also the end of calendar quarters, payments are due by the 15th day of the month following the month in which the tax was withheld. For the four months that are also the end of calendar quarters (March, June, September, and December), payments are due by the last day of the month following the month in which the tax was withheld.	
\$100 per quarter to \$499 per month	Quarterly	Payments are due by the last day of the month following the end of the calendar quarter.	
Less than \$100 per quarter	Annual	Payment is due by the last day of January.	

Montana

Every year that you have an open Montana withholding account, you must file a Montana Annual W-2 1099 Withholding Tax Reconciliation (Form MW-3) return.

Your Form MW-3 must also include:

- A Wage and Tax statement (W-2) for each employee you paid Montana wages, with or without withholding
- All Forms 1099 with Montana state withholding

You do not need a Montana withholding account if the Forms 1099 you are submitting have no withholding. You will need to file these Forms 1099 with Federal Form 1096. You may file your annual withholding reconciliation using our TransAction Portal (TAP), or by mailing the Montana Annual W-2 1099 Withholding Tax Reconciliation (Form MW-3) to the address shown on the form. The Montana Annual W-2 1099 Withholding Tax Reconciliation (Form MW-3) is due on January 31.²⁹

Nebraska

Monthly filers use Form 501N, *Nebraska Monthly Income Tax Withholding Deposit* to make payments for the eight months that are not at the end of calendar quarters, and Form 941N, *Nebraska Income Tax Withholding Return* to make payments for the four months that are at the end of calendar quarters. Quarterly filers use Form 941N to

²⁹ https://montana.servicenowservices.com/citizen/kb?id=kb_article_view&sysparm_article=KB0013472
November 8, 2021

make their payments. Annual filers, too, use Form 941N to make their one annual payment. You must file Form 941N regardless of whether payments were made during the quarter.³⁰

Nevada

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*. Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.³¹

New Hampshire

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*. Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file

³⁰ <https://www.nolo.com/legal-encyclopedia/nebraska-income-tax-withholding-requirements.html>

³¹ <https://www.nolo.com/legal-encyclopedia/nevada-income-tax-withholding-requirements.html>

annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.³²

New Jersey

All filers, regardless of payment schedule, must file a quarterly return for each calendar quarter for which they are registered.

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.³³

New Mexico

Income and withholding information returns are generally required to be reported to the Department by the last day of February.³⁴

The annual summary is in addition to providing each of your employees with a federal form W-2 summarizing the employee's withholding for the year. Use Form

³² <https://www.nolo.com/legal-encyclopedia/new-hampshire-income-tax-withholding-requirements.html>

³³ <https://www.state.nj.us/treasury/taxation/njit31.shtml>

³⁴ <https://www.tax.newmexico.gov/businesses/wage-withholding-tax/>
November 8, 2021

RPD-41072, *Annual Summary of Withholding Tax for CRS Filers*. Some employers must include copies of the federal W-2s sent to all of their employees working in New Mexico. Alternatively, in lieu of submitting the paper Form RPD-41072, you can submit the equivalent information, along with the W-2s, electronically. Large employers (those with many employees) are required to file W-2s electronically. The annual summary is due on or before the last day of February.³⁵

New York

Form NYS-45, Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, and NYS-45-ATT, Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return - Attachment, must be filed and paid for each calendar quarter.³⁶

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, if the payment due date falls on a Saturday, Sunday, or legal holiday, you are permitted to file on the next business day.

North Carolina

Apart from making scheduled tax payments, businesses making payments on a semiweekly schedule also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. If you need to file this return, use Form NC-5Q, *Quarterly Income Tax Withholding Return*. This return must be filed by mail.

³⁵ <https://www.nolo.com/legal-encyclopedia/new-mexico-income-tax-withholding-requirements.html>

³⁶ <https://www.tax.ny.gov/bus/wt/duedates.htm>
November 8, 2021

Quarterly returns are due on or before the last day of the month following the close of the quarter. Due dates for Form NC-5Q are the same as for your federal quarterly return IRS Form 941. In other words:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a weekend or state recognized holiday is adjusted to the next business day.³⁷

North Dakota

The Form 306, North Dakota Income Tax Withholding return must be filed by every employer, even if compensation was not paid during the period covered by this return. When To File Except as provided below under “Annual filing,” the Form 306 must be filed for each calendar quarter on or before the following dates:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.³⁸

Ohio

Partial-weekly filers must file the Ohio IT 942, Ohio Employer’s Quarterly Reconciliation of Income Tax Withheld, for each calendar quarter on OBG.³⁹

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30

³⁷ <https://www.nolo.com/legal-encyclopedia/north-carolina-income-tax-withholding-requirements.html>

³⁸ <https://www.nd.gov/tax/data/upfiles/media/form-306-web.pdf>

³⁹ https://tax.ohio.gov/static/forms/employer_withholding/Generic/WTH_WH1.pdf
November 8, 2021

- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a Saturday, Sunday, or holiday, the due date is moved forward to the next business day.

Oklahoma

Every employer required to deduct and withhold Oklahoma income tax from an employee's wages must remit the tax withheld each calendar quarter on or before the 20th day of the month following the close of the quarter, except where the amount withheld is more than \$500.00 per quarter.

Where the tax withheld is in excess of \$500.00 per quarter, but less than \$5,000.00, the tax withheld must be remitted on a monthly basis on or before the 20th of the following month. Where the tax withheld is \$5,000.00 or more per month in the previous fiscal year every employer must remit the tax withheld electronically.

Every employer owing an average of \$10,000.00 or more in taxes per month in the previous fiscal year shall remit the amount withheld on the same dates as required under the federal semi-weekly deposit schedule for federal withholding taxes. All remitters of Oklahoma income tax withholding that are on the federal semi-weekly deposit schedule must remit Oklahoma withholding tax at the same time using the federal semi-weekly deposit schedule. For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment.⁴⁰

Oregon

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. You can file the quarterly report online or on paper. For online filing you have two options: (1) Oregon Tax Employer Reporting (OTTER), a downloadable program that runs on your computer, and (2) Secured Employer Tax

⁴⁰ <https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/publications/businesses/withholding-tables/WHTables-2021.pdf>

November 8, 2021

Reporting Online (SETRON), which allows you to file a return through the web. If you prefer to file on paper, use Form OQ, *Oregon Quarterly Tax Report*. You can request personalized versions of this form from the Oregon Employment Department or download blank forms from the Forms and Publications section of the DOR website.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, for payments due on a Saturday, Sunday, or holiday, the due date is extended to the next business day. You must file quarterly returns even if no tax was withheld during a particular quarter.⁴¹

Pennsylvania

Employers are...required to file reconciliation returns for each quarter and wage and tax statements (W-2s) for all employees and W-2 transmittals. Employers can file and pay employer withholding tax returns and submit W-2 information online using e-TIDES, by phone using TeleFile or through third-party software.⁴²

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

As with tax payments, any return due date that falls on a Saturday, Sunday, or holiday is extended to the next business day.

Rhode Island

⁴¹ <https://www.nolo.com/legal-encyclopedia/oregon-income-tax-withholding-requirements.html>

⁴² <https://www.revenue.pa.gov/TaxTypes/EmployerWithholding/Pages/default.aspx>
November 8, 2021

The filing service must be used by employers who withhold \$50.00 or more but less than \$600.00 for a calendar month from employees' wages.

Consecutive returns for each calendar month accounting for all taxes withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return is still required to be filed for such month.

If the amount withheld reaches or exceeds \$600.00 for any calendar month, the employer must begin to file quarter/monthly or daily as required.

An annual reconciliation of tax withheld must be filed by the employer with the Division of Taxation on or before February 28th.⁴³

South Carolina

Filing Returns There are two types of Withholding Tax returns: the WH-1605 and the WH-1606. Annual filers should only file WH-1606. See below for more information on annual filers. WH-1605 SC Withholding Quarterly Tax Return You must complete the WH-1605 for the first three quarters of the year. WH-1606 SC Withholding Fourth Quarter and Annual Reconciliation Return You must complete the WH-1606 if your South Carolina withholding account was open for any portion of the year. Do not file a WH-1605 for the fourth quarter. You must file a return for each quarter as long as the SC withholding account is open, even if you withheld no tax and had no employees. You may receive delinquent tax notices if you fail to file your quarterly tax returns.⁴⁴

The first three quarterly returns each year are due on or before the last day of the month following the close of the quarter. The final return (for the quarter that ends the year) is due by the last day of the following February. In other words:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due the last day of February.

As with tax payments, any return due date that falls on a Saturday, Sunday, or holiday, the due date is extended to the next business day.

South Dakota

⁴³ <https://www.ri.gov/taxation/business/help/>

⁴⁴ <https://dor.sc.gov/forms-site/Forms/WH105.pdf>
November 8, 2021

Returns filed electronically need to be filed by the 20th of each month following the reporting period regardless of amount due. Payments are due the 25th of each month. When a filing or payment due date falls on a Saturday, Sunday, or legal holiday, the filing or payment is due the next business day. Penalties and interest apply to late returns or payments. Returns must be filed even if no amounts are due.

Returns filed on a paper form must be filed and paid by the 20th of each month following the reporting period, regardless of the amount due.⁴⁵

Tennessee

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*. Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.⁴⁶

Texas

⁴⁵ <https://dor.sd.gov/businesses/taxes/>

⁴⁶ <https://www.nolo.com/legal-encyclopedia/tennessee-income-tax-withholding-requirements.html>
November 8, 2021

All filers, regardless of payment schedule, must file a quarterly return for each calendar quarter for which they are registered.⁴⁷

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.

Utah

You must file your return and pay any tax due:

1. by May 17, 2021, if you file on a calendar year basis (tax year ends Dec. 31, 2020); or
2. by the 15th day of the fourth month after the fiscal year ends, if you file on a fiscal year basis. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.⁴⁸

Virginia

As an employer required to file withholding returns, you must register for withholding tax, file income tax withholding returns, and pay the income tax to Virginia Tax.

Employers must file withholding returns whether or not there is withholding tax owed. The Commonwealth deems the amounts withheld as payment in trust for the employees' tax liabilities.

Filing frequencies⁴⁹

⁴⁷ <https://www.twc.texas.gov/tax-report-payment-due-dates>

⁴⁸ <https://incometax.utah.gov/filing/extensions-and-prepayments>

⁴⁹ <https://www.tax.virginia.gov/withholding-tax>

Condition	Withholding returns and tax payment frequency	Due date
Less than \$100	Quarterly	April 31, July 31, October 31, January 31
\$101 to \$999	Monthly	25th of every month
\$1000 or more	Semi-weekly	

Semi-weekly filers

If your average tax liability is more than \$1,000 per month, you will be assigned a semi-weekly filing status. Your payments will be due within 3 banking days if the amount of Virginia income tax withheld exceeds \$500 on any federal cutoff date for semi-weekly withholding. Federal cutoff dates are generally on Tuesday and Friday of each week, as shown in the table below. You must submit your payments electronically using Form VA-15. Semi-weekly filers must file Form VA-16, Employer's Payments Quarterly Reconciliation and Return of Virginia Income Tax Withheld, for each quarter. The VA-16 must be filed electronically and is due by the end of the month following the close of the quarter

Liability exceeding \$500 for payday falling on...	Make your semi-weekly payment no later than...
Wednesday, Thursday, or Friday	Wednesday
Saturday, Sunday, Monday, Tuesday	Friday

Washington

Apart from making scheduled tax payments, businesses also must file quarterly withholding tax returns. The returns reconcile the tax paid for the quarter with the tax withheld for the quarter. Use Form 941, *Employer's Quarterly Federal Tax Return*. Include a Form 941-V, *Payment Voucher*, if you are including a payment with the return and are not otherwise required to make payments electronically. As mentioned above, businesses with very low annual withholding tax liability (\$1,000 or less) may file annually instead of quarterly, using a single Form 944, *Employer's Annual Federal Tax Return*.

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

Form 944, the annual return, is due by January 31st.

As with tax payments, any return due date that falls on a Saturday, Sunday, or legal holiday is adjusted to the next business day.⁵⁰

West Virginia

A return must be filed by all employers on or before the last day of the month following the end of each quarter, reporting income tax withheld and paid for the quarter. Employers who file a quarterly return for two hundred fifty or more employees must file electronically.⁵¹

Quarterly returns are due on or before the last day of the month following the close of the quarter:

- first quarter (January – March) is due April 30
- second quarter (April – June) is due July 31
- third quarter (July – September) is due October 31, and
- fourth quarter (October – December) is due January 31.

In addition, businesses on an annual payment schedule must file an annual return, Form WV/IT-101A, *West Virginia Employer's Annual Return of Income Tax Withheld*. Just as with monthly payers who must file quarterly returns, annual payers can file annual returns online or on paper, and they must submit a return even if they had no employees and no tax was withheld. The annual return is due January 31st of the following year.

As with tax payments, any return due date that falls on a Saturday, Sunday, or holiday is adjusted to the next business day.

Wisconsin

⁵⁰ <https://www.nolo.com/legal-encyclopedia/washington-income-tax-withholding-requirements.html>

⁵¹ <https://tax.wv.gov/Documents/TSD/tsd428.pdf>
November 8, 2021

All filers must file an information return by January 31 (last day of the month following the calendar year). If the withholding account is closed before December 31, you must file the WT-7 within 30 days of the account cease date.⁵²

Wyoming

File Form 941, Employer's QUARTERLY Federal Tax Return, if you paid wages subject to employment taxes with the IRS for each quarter by the last day of the month that follows the end of the quarter. If you timely deposited all taxes when due, then you have 10 additional calendar days to file the return.⁵³

⁵² <https://www.revenue.wi.gov/Pages/FAQS/pcs-with.aspx#with10>

⁵³ <https://www.irs.gov/businesses/small-businesses-self-employed/employment-tax-due-dates>
November 8, 2021