

**CERIDIAN.**

***Tax Service***

***QUICK***

***Reference Card***

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**Your guide to:**

- Start-Up Deadlines
- Periodic Requirements
- Quarter-End Requirements
- Year-End Requirements
- Ongoing Requirements
- Special Taxes

## Ongoing Checklist

This section highlights situations that may occur at any time and what you need to do to assist the Tax Service in meeting your payroll tax filing needs. Refer to the *Ongoing Procedures* chapter in the *Payroll Tax Service User's Guide* for detailed procedures.

- In case of unexpected payrolls, contact your Customer Service Representative at the time you process the payroll. This helps to ensure that the payroll will be tracked and properly handled without delay. Follow your phone conversation with written instructions for our file.
- Notify your Customer Service Representative at the Tax Service and your Payroll Representative of organizational changes, i.e., mergers, buyouts, re-incorporations, etc., 30 days prior to the effective date. Refer to the *Start-Up Deadlines* section in this *Quick Reference Card* for details.
- Forward any agency correspondence pertaining to payroll taxes (e.g., preprinted returns, coupons, rate/deposit change notices, agency inquiries, EFT notices, copies of registration forms, etc.) to your Customer Service Representative immediately. Timely receipt of agency inquiries improves our ability to respond by the deadline.
- Notify your Customer Service Representative each time you are required to file payroll taxes in a new state or local jurisdiction. A copy of your agency registration form and signed power of attorney, if required, must be provided to the Tax Service. Your Customer Service Representative will inform you of any additional information required per jurisdiction.
- Notify your Customer Service Representative in writing anytime you need to inactivate a tax jurisdiction for which you no longer have reporting or W-2 filing responsibilities.
- Complete and submit a Tax Funding Authorization Agreement to your Customer Service Representative anytime you need to change your bank account information a minimum of 10 days prior to the checkdate to be affected.
- As amendments are required, contact your Customer Service Representative to confirm the timing and documentation necessary to submit this information.
- Forward any changes in contact name or phone and/or fax number in writing to your Customer Service Representative immediately.
- Provide a timely response when contacted concerning outstanding issues such as:
  - Authorization to draft your account
  - Tax code setup
  - Applied-For identification numbers
  - Power of attorney forms
- Keep all of the payroll reports provided by your payroll office, including W-2 forms. Employers must retain this information for at least four years. These reports may be requested to respond to an agency inquiry or to prepare amendment(s).

## **Periodic Checklist**

**T**his section provides the key steps you should take on a per-payroll basis to assist the Tax Service in meeting your payroll tax filing needs. Refer to the *Periodic Process* chapter in the *Payroll Tax Service User's Guide* for detailed procedures.

1. Process payroll at least 3 days prior to the checkdate.
2. Review your Payroll Register when received from your payroll office to confirm the checkdate, valid state/local codes, and dollar amounts.
3. Ensure that funds are available at least 1 day prior to checkdate.
4. Provide a timely response to communication from the Tax Service regarding:
  - Missing payrolls
  - Duplicate checkdates
  - Unexpected checkdates
  - Payroll tax totals that are significantly less or greater than the calculated average tax totals
  - Late payrolls
  - Balance-As-You-Go discrepancies
  - "Fallouts" (tax liabilities received which cannot be posted to our system because they are not on your master file)
5. Resolve warnings or errors on Audit Reports immediately.
6. Contact the CSC immediately with unresolved questions relating to resolution of errors and warnings.



## Start-Up Deadlines

The following chart provides the key start-up dates for adding a new company to the Tax Service and/or supplying any additional data required for quarter-end or year-end reporting purposes. Refer to the *Ongoing Procedures* chapter in the *Payroll Tax Service User's Guide* for detailed procedures.

Add new company to the Tax Service within the following deadlines:

Type of Company	Start-Up Deadline
<i>New business (no prior payroll activity)</i>	May begin service at any time as long as completed Start-Up Kit is received ten (10) business days prior to first checkdate on the Tax Service.
<i>Company with prior payroll tax liabilities within the year starting in 1Q, 2Q, or 3Q</i> <ul style="list-style-type: none"> <li>• If Mid-Quarter/Mid-Year data is provided with Start-Up Kit:</li> <li>• If Mid-Quarter/Mid-Year data is <b>not</b> provided with Start-Up Kit:</li> </ul>	May begin service up to the 15th day of the 3rd month of the quarter. May begin service up to the 20th day of the 2nd month of the quarter.
<i>Company with prior payroll tax liabilities within the year starting in 4Q</i> <ul style="list-style-type: none"> <li>• If Mid-Quarter/Mid-Year data is provided with Start-Up Kit:</li> <li>• If Mid-Quarter/Mid-Year data is <b>not</b> provided with Start-Up Kit:</li> </ul>	May begin service on any checkdate up to November 15th. May begin service on any checkdate up to October 31st.

The following documents must be submitted to the Tax Service by the corresponding deadlines.

Document Type	When Documents Are Due
Start-Up Kit	Ten (10) business days prior to first checkdate.
Current Quarter Tax Information (Mid-Quarter) Forms	Within 2 weeks of your first checkdate on the Tax Service, no later than 5 business days prior to the end of the quarter.
Prior Quarter Tax Information (Mid-Year) Forms	Within 30 days of your first checkdate on the Tax Service for second and third quarter starts. By December 1st for fourth quarter starts.

## Special Taxes

Listed below are taxes requiring special handling. If you are required to file any of these taxes, refer to the *Management of Special Tax Conditions* chapter in the *Payroll Tax Service User's Guide* for special handling instructions to assist the Tax Service in meeting your payroll tax filing needs.

- 943 Taxes
- 945 Taxes
- U.S. Territories (Guam, Puerto Rico, Virgin Islands)
- Local Tax Coding
- California Voluntary Disability
- New Jersey Disability – Private Plan
- Third-Party Sick Pay

## Year-End Checklist

**P**rovided below are the steps you should take for fourth quarter/year end to assist the Tax Service in meeting your payroll tax filing needs. Refer to the *Year-End Process* chapter in the *Payroll Tax Service User's Guide* for detailed procedures.

1. Review the W-2 Management Report and make corrections as needed before the reclose deadline (approximately January 7).
2. Read your Quarter-End Prep Packet. Implement any changes or updates as needed before closing the quarter.
3. Review your Master File Audit Report and instructions. If changes are required:
  - Mark changes, additions and deletions directly on the Master File Audit Report
  - Sign and return the Master File Audit Report and any required supporting documentation by the deadline
4. Read the *Payroll Tax Advisor* for updates and deadlines.
5. Finalize the year by performing the following actions prior to the last payroll of the quarter:
  - Process final payroll adjustments
  - Process all void/manual checks
  - Resolve all processing messages
  - Resolve all wage and tax audit messages
  - Resolve all missing or invalid Social Security numbers
6. Provide your Customer Service Representative with Third-Party Sick Pay wage and tax totals prior to the last day of the quarter, if applicable.
7. Provide your Customer Service Representative with 945 taxes not processed through payroll prior to the last day of the quarter, if applicable.
8. Process all recloses prior to the deadline published in the *Payroll Tax Advisor*, generally 6 to 8 days after the end of the quarter.
9. Make Wage and Tax Audit Reports available during the quarter-/year-end processing.
10. Provide a timely response to your Customer Service Representative's questions regarding quarter-/year-end variances.
11. Ensure that funds for additional taxes due are available during year-end processing, if requested.
12. Prepare special W-2 forms for Guam or the Virgin Islands, as needed, by January 31st.
13. Prepare 1099-MISC, as needed, by January 31st.
14. Review your quarterly tax statement mailed by the Tax Service (approximately February 15th).

If additional funds due are reflected on your quarterly tax statement, make funds available to the Tax Service by the date published on your statement.
15. Prepare W-2C and W-3C forms, if applicable, and forward forms and totals to the Tax Service after February if you want the Tax Service to file amendments on your behalf.
16. Prepare amendment request information, if applicable, for appropriate quarters. Forward the amendment request to your Customer Service Representative after all W-2 forms have been filed, generally the last day of February.

## Quarter-End Checklist

The key steps you should take for first/second/third quarter end to assist the Tax Service in meeting your payroll tax filing needs are provided below. Refer to the *Quarter-End Process* chapter in the *Payroll Tax Service User's Guide* for detailed procedures.

1. Read your Quarter-End Prep Packet. Implement any changes or updates as needed before closing the quarter.
2. Review your Master File Audit Report and instructions. If changes are required:
  - Mark changes, additions and deletions directly on the Master File Audit Report
  - Sign and return the Master File Audit Report and any required supporting documentation by the deadline
3. Read the *Payroll Tax Advisor* for updates and deadlines.
4. Finalize the quarter by performing the following actions prior to the last payroll of the quarter:
  - Process final payroll adjustments
  - Process all void/manual checks
  - Resolve all processing messages
  - Resolve all wage and tax audit messages
  - Resolve all missing or invalid Social Security numbers
5. Provide your Customer Service Representative with Third-Party Sick Pay wage and tax totals prior to the last day of the quarter, if applicable.
6. Provide your Customer Service Representative with 945 taxes not processed through payroll prior to the last day of the quarter, if applicable.
7. Process all recloses prior to the deadline published in the *Payroll Tax Advisor*, generally 6 to 8 days after the end of the quarter.
8. Provide a timely response to your Customer Service Representative's questions regarding quarter-end variances.
9. Ensure that funds for additional taxes due are available during quarter-end processing, if requested.
10. Review your quarterly tax statement mailed by the Tax Service approximately 45 days following the last day of the quarter.

If additional funds due are reflected on your quarterly tax statement, make funds available to the Tax Service by the date published on your statement.
11. Prepare amendment information, if applicable.