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2011 Accountant Year-End Quick Reference Card

This card contains information on critical dates and deadlines that you and your clients will need when preparing for year-end tax processing. The full 2011 Year-End Accountant Guide is available at www.accountant.adp.com.

The end of 2011 is approaching, and ADP[®] wants to assist you with your year-end planning for payroll-related services that you provide to your clients. The *2011 Year-End Accountant Guide* will help you become familiar with the information that needs to be forwarded by your clients to their ADP representative so that ADP may provide them with the appropriate year-end services. If you process payroll for your clients, you will be responsible for forwarding the information to ADP. Please note that your clients who process directly with ADP have received a similar *2011 Year-End Client Guide*.

ADP begins processing year-end forms and reports as soon as the final 2011 payroll is processed. Please keep the following items in mind to avoid delays:

- ▶ **Verify Tax IDs** – Confirm the accuracy of all tax identification numbers on the Payroll Summary report and correct any discrepancies by November 11, 2011.
- ▶ **Submit 2011 W-2 Information Changes** – Provide corrected or missing employee W-2 information to ADP prior to the last payroll with a 2011 check date.
- ▶ **Know Your Filing Responsibilities** – In some cases you and your clients – not ADP – are responsible for filing taxes. Verify your filing responsibilities using the Quarterly Tax Verification Notice (issued with the last November payroll) or the third quarter Statement of Deposit (sent in the mail).
- ▶ **Submit Payroll Adjustments** – You and your clients must report final payroll adjustments (e.g., manually issued or voided checks) to ADP before or with the last regularly scheduled 2011 payroll. This action must be completed no later than December 29, 2011.
- ▶ **Report Filing of Form W-2c** – If you or your clients file Form W-2c with the IRS to correct errors on an employee's W-2, you or your clients will need to contact ADP so we can update our records. A correction fee may also be incurred.

Year-End Checklist

- ▶ **Due Date: November 11, 2011**
 - Complete and Return the Year-End Reply Form
 - Complete and Return the Bonus Payroll Reply Form
 - Prepare to Process and File The 1099 Forms – Some action **MAY** be required by November 11.
 - Filing Responsibilities
- ▶ **Due Date: Before the last payroll with a 2011 check date**
 - Update "Allowed and Taken" Hours, **if applicable** – Vacation and sick balances are automatically cleared after the last December payroll, so be sure to report any changes before the last 2011 payroll.
 - Report Third Party Sick Pay to ADP
 - Report COBRA Assistance Payments to ADP
 - Report Form W-3 Kind of Employer to ADP
 - Verify and Submit Changes to Employee Information
 - Report Final 2011 Payroll Adjustments
 - Report Filing of Form W-2c
- ▶ **Due Date: Your first payroll of 2012**
 - Update Employee Deductions
 - Deactivate Retirement Plan Catch-Up Contributions, **if desired**

Critical Dates and Important Deadlines

November

- 1:** 2012 payroll processing schedule delivered with the first payroll on or after November 1, 2011.
- 11:** **DUE:** Year-End Reply Form
DUE: Bonus Payroll Reply Form
1099 & W-2 Filing Preparation may also be required
- 21-22:** **High Call Volume Days:** ADP anticipates high client call volumes on these days.
- 24:** **ADP is CLOSED. This is a federal banking holiday.**

December

- 5:** Use the schedule you received with the first payroll processed on or after November 1 to report any changes in the payroll processing dates to ADP.
- 6-8:** **High Call Volume Days**
- 16:** If the regular payroll is scheduled or dated for Monday, December 26, 2011, please refer to the annual schedule as the processing date may have been adjusted.
- 19-20:** **High Call Volume Days**
- 23:** If the regular payroll is scheduled or dated for Monday, January 2, 2012, please refer to the annual schedule as your processing date may have been adjusted.
- 26:** **ADP is CLOSED. This is a federal banking holiday.**
- 29:** **DEADLINE:** Last day to submit the final 2011 payroll with check date December 31.
DEADLINE: Last day for Tax Filing Service clients to process changes without potential penalties.
High Call Volume Day
- 30:** **High Call Volume Day**

January 2012

- 2:** **ADP is CLOSED. This is a federal banking holiday.**
- 3:** **High Call Volume Day**
- 6:** Last day for Tax Filing Service clients to submit 2011 fourth-quarter adjustments without incurring ADP reclose fees.
- 10:** **High Call Volume Day**
- 24-27:** **High Call Volume Days**
- 31:** **DEADLINE:** Distribute the employees' W-2 and 1099 forms before January 31.

For more valuable tools and resources for accountants and their clients – visit www.accountant.adp.com