

## 2009 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 year-end guide for accountants is available at [www.accountant.adp.com](http://www.accountant.adp.com).

As year-end approaches, we at ADP want to assist you in the payroll-related services that you provide to your clients. The *2009 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 with ADP have received a similar *2009 Year-End Client Guide*.

ADP begins processing year-end forms and reports as soon as your or your clients' final 2009 payroll is processed. Please keep the following items in mind to avoid delays:

- **Verifying Tax IDs** – You or your clients must confirm the accuracy of all tax identification numbers on payroll reports and correct any discrepancies.
- **Submitting 2009 W-2 Information Changes** – You or your clients must provide correct or missing employee W-2 information to ADP prior to the last payroll with a 2009 check date.
- **Know Your Filing Responsibilities** – In some cases you or your clients—not ADP—are responsible for filing taxes. Verify your or your clients' responsibilities using the *Quarter Tax Verification Notice* or third quarter *Statements of Deposit* (sent in the mail).
- **Submit Payroll Adjustments** – You or your clients must report final payroll adjustments (e.g., manually issued or voided checks) to ADP before or with the last regularly scheduled 2009 payroll, and no later than December 30, 2009.
- **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 client will need to contact ADP so we can update our records. A correction fee may also be incurred.

### Year-End Checklist

The following items should be completed **before** the client's last payroll of 2009

- Schedule Your Final Payroll with a 2009 Check Date**  
**Friday, January 1, 2010 is a bank holiday.** If this is your regularly scheduled payroll date, you must decide whether to keep or change this date.
- Update "Allowed and Taken" Hours, if applicable**  
Vacation and sick balances are automatically cleared after your last December payroll, so be sure to report any changes before your last 2009 payroll.
- Verify and Submit Changes to Employee Information**
- Report Final 2009 Payroll Adjustments**
- Report Filing of Form W-2c**
- Report COBRA Payments to ADP**

Thank you in advance for your cooperation in this year-end processing. We appreciate the opportunity to serve your and your clients' payroll processing needs and look forward to working with you in 2010.



# Critical Dates and Important Deadlines

## November

- 1:** **Begin preparing for year end:**  
Gather and report additional wage items to ADP.  
Plan for bonus payrolls.
- 23-24:** **High Call Volume Days:** ADP anticipates high client call volumes on these days.
- 26:** **ADP is CLOSED. This is a federal banking holiday.**

## December

- 8-10:** **High Call Volume Days**
- 21-22:** **High Call Volume Days**
- 23:** If your regular payroll is scheduled or dated for Friday, January 1, 2010, and you want to switch the date, please tell your ADP representative by today.
- 24:** **ADP is open with full service.**  
Payrolls with a check date of December 26 or 28 may be debited from your account today.  
Be sure funds are available.
- 25:** **ADP is CLOSED. This is a federal banking holiday.**
- 28:** **High Call Volume Day**
- 29:** **DEADLINE:** Last day to submit your final 2009 payroll with check date December 31.  
**High Call Volume Day**
- 30:** **DEADLINE:** Last day for Tax Filing Service clients to process changes without potential penalties.  
**High Call Volume Day**
- 31:** Payrolls with a check date of January 2 or 4 may be debited today.  
Be sure funds are available.  
**High Call Volume Day**

## January 2010

- 1:** **ADP is CLOSED. This is a federal banking holiday.**
- 4:** **High Call Volume Day**
- 8:** Last day for Tax Filing Service clients to submit 2009 fourth-quarter adjustments without incurring ADP amendment fees.
- 12:** **High Call Volume Day**
- 26-29:** **High Call Volume Days**

**FEBRUARY 1: DEADLINE:** Distribute W-2 and 1099 forms before February 1.

Visit our Web site at: [www.accountant.adp.com](http://www.accountant.adp.com)



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