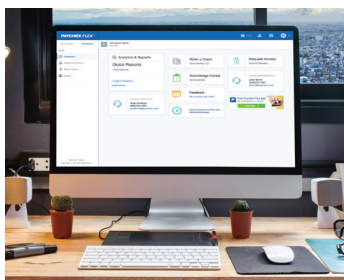


Year-End Reporting - Taxpay[®] and Non-Taxpay Clients

Again, the year-end deadline to report information or changes for 2018 is Dec. 28, 2018, by 5 p.m. local time of the processing office, or before the first payroll that has a 2019 check date is processed, whichever comes earlier.

Action Items	Taxpay Clients	Non-Taxpay Clients
If not already done, these items should be reported to your client's payroll specialist before the deadline:	<ul style="list-style-type: none"> • In-house payroll checks • Voided payroll checks • Third-party sick pay (disability payments) 	<ul style="list-style-type: none"> • In-house payroll checks • Voided payroll checks • Third-party sick pay (disability payments) • Any tax deposits that were due but not remitted • Tax deposits paid for an amount other than the one reflected on the deposit notice
If additional 2018 payroll entries are reported after the deadline, Paychex will:	<ul style="list-style-type: none"> • Collect and deposit any additional liability that might be required, but will not be responsible for any penalties or interest as a result of a late payment 	<ul style="list-style-type: none"> • Generate a new or replacement deposit notice
If any client voids 2018 payroll entries after the deadline date, Paychex will:	<ul style="list-style-type: none"> • Prepare their federal tax return, Form 941 or 944, showing the overpayment, and request a refund for them • Prepare any required state quarterly returns or annual reconciliations, showing the overpayment. We will either request a refund or apply the overpayment to the next state tax deposit, based on the state's requirements 	



AccountantHQ

Don't waste time tracking down clients for year-end reports. View all your clients' accounts on AHQ. This single dashboard provides on-demand access and analytics to assist with strategic consultation and resources from the Accountant Knowledge Center (AKC). The AKC includes free self-study CPE courses, industry news, and other resources to assist accounting professionals. Talk to your Paychex representative to learn more.