

BURKHARDT & DAWSON
Certified Public Accountants

PAYROLL TAXES: IRS Forms 941, 940, 943, W-2, W-3 and Iowa Withholding forms must be filed by **January 31, 2026** to report all wages to the government. The federal tax due is payable by the 15th of the following month when the liability exceeds \$2,500 for the monthly 943 or 941 filers. If your liability exceeds this amount, the tax needs to be paid using the EFTPS by **January 15, 2026**. Semi-weekly and quarterly depositors will have their payments due at the appropriate times.

The Internal Revenue Service will bill you for any penalties on delinquent payroll tax deposits.

W-2 INFORMATION:

FARMERS - Please use this schedule and include any wages paid to your spouse or children including commodity wages.

Any clients that we provide payroll services or monthly or quarterly accounting services do NOT need to complete this form.

For more information or assistance contact Burkhardt & Dawson, CPAs at 712.225.5755. We are here to help.

If you would like us to prepare the W-2's by the due date of **January 31, 2026**, please complete this form and return to our office (Burkhardt & Dawson, CPA's, PO Box 1065, Cherokee, 51012-1065) **by January 13, 2026** or call our office at 712.225.5755

PRINT YOUR NAME

PHONE NUMBER

Due to new tax legislation, reporting requirements have changed.

If you paid a salary or commodity wages, leave the regular hours and overtime hours lines blank and only fill in the Gross Pay.

1. Example: Joe Smith	123-12-1234	555 Sesame St, Cherokee, IA 51012	\$10/hr	
Employee Name	Social Security Number	Address	Rate of Pay	
50 hours - \$500.00	10 hours - \$150.00	\$650.00	\$ 49.73	
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
\$0.00	\$5.00	\$ 595.27	N	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	
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2.	Employee Name	Social Security Number	Address	Rate of Pay
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	
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3.	Employee Name	Social Security Number	Address	Rate of Pay
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	
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4.	Employee Name	Social Security Number	Address	Rate of Pay
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	
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5.	Employee Name	Social Security Number	Address	Rate of Pay
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	
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6.	Employee Name	Social Security Number	Address	Rate of Pay
Regular Hours Paid & Wage	Overtime Hours Paid & Wage	Total Gross Pay	FICA (SS & Med Tax)	
Federal W/H	State W/H	Net Pay	Your Child Under 18 (Y/N)	