

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-84-(16)I  
Income Tax  
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Withholding Tax Filing and Payment Requirements for Small Employers  
1984 Legislation

Chapter 301 of the Laws of 1984, signed into law on July 3, 1984, has amended the New York State Personal Income Tax Law and the New York City Income and Earnings Tax Laws to simplify the withholding tax filing and payment requirements for small employers under the New York State income tax and the New York City income and earnings taxes.

The amendment will be effective January 1, 1986 and applies to all taxes required to be deducted and withheld on or after that date.

Section 674(a) has been amended by adding a new paragraph (1) and renumbering paragraphs (1) through (4) to be paragraphs (2) through (5). The following table incorporates the new withholding tax filing and payment requirements.

Due Dates of Withholding Tax Returns

Employers are required to file withholding returns and make payments quarter-monthly, semimonthly, monthly, semiannually or annually, depending on the total amount of New York State and City of New York taxes required to be withheld in a semiannual period ending June 30 or December 31.

Amount deducted or required to be deducted for New York State and City of New York taxes in either semiannual period

Frequency of filing

Due dates of returns and payments

None	Annually	February 28 of the following year.
\$0.01 to \$199.99	Annually	January 31 of the following year.
\$200 to \$799.99	Semiannually	July 31 and January 31.
\$800 to \$7,499.99	Monthly	On the 15th day of the following calendar month except that the return and payment for December is due on or before January 31.
\$7,500 to \$34,999.99	Semimonthly	Within 3 banking days after the 15th and last day of each calendar month except that the return and payment for the last half of December is due on or before January 31.
\$35,000 or more	Quarter-monthly	Within 3 banking days after the 7th, 15th, 22nd and the last day of any calendar month except that the return and payment for the last day of December is due on or before January 31.