

## Instructions for Completing the G-7 Quarterly for the Monthly Payer

- **Form G-7 MUST be filed**, even if no tax was withheld for a particular quarter or if payment was made via EFT. If a payment is enclosed, be sure to indicate the amount in the “Amount Paid” block. ANY payment recieved after the 15th of the following month will be subject to late charges.
- **Complete the sections for first, second and third month.** The “Tax Withheld”, “Tax Due” and “Tax Paid” blocks must be filled in with the necessary tax information. The “Adjustment to Tax” block should be used when using a credit from a prior period or paying additional tax due for a period.
- Enter the total amount of taxes withheld for the quarter in the “Quarterly Total” block.
- Submit the G-7 form on or before the last day of the month following the quarter. Late returns will be assessed a \$25 penalty in addition to other applicable penalties. If the last day of the month is a weekend or holiday, the due date is the next business day. Please note for a flow-through entity, the taxes withheld and the related G-7 for “distributions credited but not paid” to a nonresident member are due by the due date for filing such entity’s income tax return (without extension).