

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

- **Form G-7 MUST be filed**, even if no tax was withheld for a particular quarter.
- Enter the Tax Withheld, Tax Due, and Tax Paid in the appropriate blocks.
- Enter the payment amount in the Amount Paid section.
- If applicable, enter any adjustment amount in the Adjustment to Tax block. This block should be used when using a credit from a prior period or paying additional tax due for a period. Explain adjustments in the indicated area of the form.
- Submit Form G-7 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. Do not send penalty or interest with the payment. If the last day of the month is a weekend or holiday, the due date is the next business day.