

**Michele L Brenner
& Company, PC
Certified Public
Accounting**



Tax Calendar for Businesses

Each date shown is the prescribed due date for filing the return or making the tax payment indicated. If any date falls on a Saturday, Sunday, or legal holiday, the return or payment is due on the next business day.

Jan. 1 Employers must stop advance payments of the earned income credit for any employee who did not complete a Form W-5 for the current year.

Jan. 31 Employee statements for amounts paid or withheld in prior year must be furnished to employees (Forms W-2, 1099-R).

Annual statements must be provided to recipients of:

Form 1099-DIV, dividends and liquidating distributions;

Form 1099-INT, interest;

Form 1099-OID, original issue discount;

Form 1099-S, proceeds from real estate transactions;

Form 1099-B, broker and barter exchange transactions;

Form 1099-MISC, distributions of rent or other business payments and prizes and awards of more than \$600.

Business recipients of interest on any mortgage must furnish Form 1098 to individual payers (Form 1098).

Last quarterly return of payroll taxes withheld for the last quarter of prior year. Employers who have deposited all tax when due have 10 additional days in which to file the form (Form 941).

Last day for filing Federal Unemployment Tax Return for prior year. Employers who have deposited all tax when due have 10 additional days in which to file the form (Form 940).

Feb. 10 Last day for filing quarterly return to report payroll taxes withheld for the last quarter of prior year for employers who deposited all tax when due (Form 941).

Last day for filing Federal Unemployment Tax Return for prior year by employers who deposited all tax when due (Form 940).

Feb. 15 All employees who claimed total exemption from income tax withholding in prior year must submit a new Form W-4 by this date to continue to claim exemption for the current year (Form W-4).

Feb. 16 Employers must begin withholding for each employee who claimed exemption from withholding for the prior year but did not submit a new Form W-4 to continue the exemption for the current year (Form W-4).

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- Feb. 28** Submit copy of Forms W-2 and W-3 issued for the prior year to the Social Security Administration (Forms W-2, W-3).
- File all Forms 1099-R and 1096 issued for the prior year with the Internal Revenue Service (Forms 1099-R and 1096).
- Annual 1099 series returns and transmittal Form 1096 or 4804 must be filed with the IRS to report payments to recipients who received Forms 1099 on January 31, as indicated above (Forms 1099, 1096 and 4804).
- Business recipients of interest on any mortgage must file Form 1098 and Form 1096 or 4804 with the Internal Revenue Service (Forms 1098, 1096 and 4804).
- Mar. 15** Due date of prior year income tax returns for calendar year C and S corporations (Forms 1120 and 1120S).
- Due date for calendar-year corporations to request automatic six-month extension of time to file prior year income tax return (Form 7004).
- Due date for a calendar-year corporation to file amended return for the third prior year, if the initial return was timely filed (Form 1120X).
- Due date for a calendar-year corporation to elect S corporation status for the current year (Form 2553).
- Due date for calendar-year corporate employers to make prior year contributions to employees' pension, annuity, stock bonus, profit-sharing or other deferred compensation plans. (However, an extension of time to file tax return (Form 7004) extends the period of time in which to make contributions until the extended due date of the return).
- Apr. 15** Due date for first quarter estimated taxes for calendar-year corporations.
- Due date for filing prior year income tax return for calendar-year partnerships (Form 1065).
- Due date for partnerships to request automatic three month extension of time to file prior year income tax return (Form 8736).
- Apr. 30** Employers file quarterly return of payroll taxes withheld for the first quarter of the current year. Employers who have deposited all tax when due have 10 additional days in which to file the form (Form 941).

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- May 10** Last day for filing quarterly return of payroll taxes withheld for the first quarter of the current year for employers who deposited all tax when due (Form 941).
- Jun. 15** Due date of second installment of current year estimated tax for calendar year C corporations.
- Jul. 15** Due date for partnerships that received an automatic three-month extension to file prior year income tax return (Form 1065).

Due date for partnerships that received an automatic three-month extension to request an additional nonautomatic extension of time to file Form 1065 (Form 8800).
- Jul. 31** Employers file quarterly return of payroll taxes withheld for the second quarter of the current year. Employers who have deposited all tax when due have 10 additional days in which to file the form (Form 941).
- Aug. 10** Last day for filing quarterly return to report payroll taxes withheld for the second quarter of the current year for employers who deposited all tax when due (Form 941).
- Sept. 15** Extended due date for filing prior year income tax return by calendar year corporations that obtained an automatic six-month filing extension (Forms 1120 and 1120S).

Calendar year corporations pay third installment of current year estimated tax.
- Oct. 15** Extended due date for partnerships that received nonautomatic second three-month extension to file prior year income tax return (Form 1065).
- Oct. 31** Employers file quarterly return of payroll taxes withheld for the third quarter of the current year. Employers who have deposited all tax when due have 10 additional days in which to file the form (Form 941).
- Nov. 10** Last day for filing quarterly return to report payroll taxes withheld for the third quarter of the current year for employers who deposited all tax when due (Form 941).
- Dec. 15** Payment of last installment of current year estimated tax by calendar-year corporations.
- Dec. 31** Earned Income Credit Advance Payment Certificates filed for the current year expire. Employees who wish to continue to receive advance payments must file a new Form W-5 for the next year (Form W-5).

Some businesses may be able to elect a year-end other than December 31; the above dates, which are for calendar-year entities, should be modified in such cases.

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