

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



Tax Calendar for Individuals

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. 15 Final installment of prior year estimated tax (Form 1040-ES) unless income tax return (Form 1040) filed with final payment by January 31.

Jan. 31 Individuals who owed, but did not pay, estimated tax on January 15 must file prior year income tax return to avoid an underpayment penalty.

Forms W-2 and 1099 should be received by this date.

Apr. 15 Due date for income tax returns of individuals for the previous calendar year (Form 1040).

Due date for gift tax returns for the previous calendar year (Form 709).

Due date for individuals to file application for automatic four-month extension to file prior year income tax return and/or gift tax returns (Form 4868).

Last day to make IRA contributions for prior year.

Payment of first installment of current year estimated income taxes (Form 1040-ES).

Last day for calendar-year sole-proprietorships to make prior year contributions to employees' pension, profit sharing or other retirement plans. (However, an extension of time to file tax return extends period of time in which to make contributions until the extended due date of the return).

Last date for an individual to file an amended return for the third prior year, if the initial return was timely filed (Form 1040-X).

Last day for calendar-year sole-proprietorships to set up a SEP (Simplified Employee Pension) for the prior year. (NOTE: Salary Reduction SEP's cannot be established after December 31, 1996.)

Jun. 15 Payment of second installment of current year estimated tax by calendar-year individuals (Form 1040-ES).

Moore:
**Michele L. Brenner
& Company, P.C.**
629 N Broadway
Moore, OK 73160
Phone: (405) 793-1927

visit us on the web!
www.brenner-cpa.com

Harrah:
**Michele L. Brenner
& Company, P.C.**
2011 N Church Ave.
Harrah, OK 73045
Phone: (405) 454-2998

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



Jul. 31 Original due date for retirement plans of sole-proprietorships to file annual return/report of employee benefit plan for the prior calendar year (Form 5500 series).

Due date for retirement plans that use a calendar year to request a nonautomatic extension (Form 5558).

Aug. 15 Extended due date for filing prior year income tax return (Form 1040).

Extended due date for filing prior year gift tax return (Form 709).

Last day for requesting second extension for individuals who obtained an automatic four-month filing extension for income and gift tax returns (Form 2688).

Sept. 15 Payment of third installment of current year estimated tax (Form 1040-ES).

Oct. 15 Last day for filing prior year income tax return that previously received second extension.

Last day for filing prior year gift tax return that previously received second extension.

Extended due date to file Form 5500 for retirement plan of a sole proprietorship when an extension has been obtained using Form 5558.

Moore:

**Michele L. Brenner
& Company, P.C.**

629 N Broadway
Moore, OK 73160
Phone: (405) 793-1927

visit us on the web!

www.brenner-cpa.com

Harrah:

**Michele L. Brenner
& Company, P.C.**

2011 N Church Ave.
Harrah, OK 73045
Phone: (405) 454-2998