

# General Tax Calendar for Individuals and Businesses\*

\*Semi-weekly payroll depositors are not included in this calendar

## Weekends & Holidays:

If a due date falls on a Saturday, Sunday or holiday, the due date is automatically extended until the next business day that is not itself a legal holiday.

### January:

15—Last day to pay 4th quarter estimates for the prior year unless filing a return by January 31st

15—Deposit payroll tax for December

31—Last day to provide Forms 1099 and W-2s to those people you paid in the prior year. Due date for 4th quarter wage reporting forms (including Forms 941 and 940).

### February:

15—Deposit payroll tax for January

28 – (29 in leap years)- Due date for reporting returns W-3 (based on forms W-2 issued) and 1096 (based on Forms 1099 issued)

### March:

15 – Deposit payroll tax for February

15 – Last day to file corporation income tax return Form 1120 or Form 1120-S OR to request an automatic extension until September 15

### April:

1 – Last day to withdraw the initial minimum required distribution from your IRA or retirement plan, if you turned age 70½ in the prior year.

15 – Last day to file your individual income tax return Form 1040 OR to request an automatic extension until October 15

15 – First estimated tax payment for the current year due

15 – Last day to make an IRA contribution for the prior year

15 – Deposit payroll tax for March

15 – Last day to make SEP or Keogh contributions for the prior year

15 – Last day to file partnership income tax return Form 1065 OR to request an automatic extension until October 15

15 – Last day to file an estate or trust income tax return Form 1041 OR request an automatic extension until October 15

**May:**

15 – Deposit payroll tax for April

**June:**

15 – Second estimated payment for the current year due

15 – Last day for US Citizens living abroad to file their Individual Tax Return OR request an extension until October 15

15 – Deposit payroll tax for May

**July:**

5 – Last day for employers (including the self-employed) to file the appropriate Series 5500 Form for Employee Benefit Plans

15 – Deposit payroll tax for June

**August:**

15 – Deposit payroll tax for July

**September:**

15 – Third estimated payment for the current year due

15 – Last day to file corporation income tax return Form 1120 or Form 1120-S

15 – Last day to file partnership income tax return Form 1065

15 – Last day to file and estate or trust income tax return Form 1041

**October:**

15 – Last day to file your individual income tax return Form 1040

15 – Deposit payroll tax for September

**November:**

15 – Deposit payroll tax for October

**December:**

15 – Deposit payroll tax for November