

2012 Tax Calendar

This day 2012

Tax Return Due Dates

Jan. 17th—	Estimated Taxes. Final installment of 2011 estimated tax (Form 1040-ES) by individuals. Final installment of 2011 estimated tax (Form 1041-ES) by trusts, and by calendar-year estates.
Jan. 31st—	Employers' Taxes. Employers of nonagricultural and nonhousehold employees file return on Form 941 for withheld income and FICA taxes in last quarter of 2011. ¹ Employers must file Form 940, annual return of federal unemployment (FUTA) taxes for 2011. ¹ Withholding. Employees' statements (Form W-2 and Form 1099-R) for amounts withheld in 2011 to be furnished by employer to employees. Information Returns. Annual statements must be furnished to recipients of dividends and liquidating distributions (Form 1099-DIV); interest, including interest on bearer certificates of deposit (Form 1099-INT); patronage dividends (Form 1099-PATR); original issue discount (Form 1099-OID); certain government payments, including unemployment compensation and state and local tax refunds of \$10 or more (Form 1099-G); royalty payments of \$10 or more, rent or other business payments of \$600 or more, prizes and awards of \$600 or more, crop insurance proceeds of \$600 or more, fishing boat proceeds, and medical and health care payments of \$600 or more (Form 1099-MISC); debt canceled by certain financial entities including financial institutions, credit unions, and Federal Government agencies of \$600 or more (Form 1099-C); distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts (Form 1099-R). Trustees or issuers of IRAs or SEPs must provide participants with a statement of the account's value.
Feb. 15th—	Individuals. Last day for filing Form W-4 by employees who wish to claim exemption from withholding of income tax for 2012. Information Returns. Annual statements must be furnished to recipients of proceeds from broker and barter exchange transactions (Form 1099-B); proceeds from real estate transactions (Form 1099-S); broker payments in lieu of dividends or tax-exempt interest, and gross proceeds paid to an attorney (Form 1099-MISC).
Feb. 28th—	Information Returns. Annual 1099 series returns (together with transmittal Form 1096 for paper filings or Form 4804 for magnetic media filings) must be filed with the IRS to report payments to recipients who received Form 1099 on January 31, as indicated above. If filing electronically (not by magnetic media), the due date is extended to April 2. Withholding. Form W-2 "A" copies for 2011 (together with transmittal Form W-3) must be filed with the Social Security Administration. If filing electronically (not by magnetic media), the due date is extended to April 2.
Mar. 15th—	Corporations. Due date of 2011 income tax returns (Form 1120) for calendar-year U.S. corporations. Due date of 2011 income tax returns for calendar-year S corporations (Form 1120S). Last date for filing application (Form 7004) by calendar-year corporations and S corporations for automatic six-month extension to file 2011 income tax return. Last date for a calendar-year corporation to file an amended income tax return (Form 1120X) for the calendar year 2008. ² Withholding. File returns on Form 1042 and Form 1042-S to report tax withheld at the source from nonresident aliens, foreign corporations, foreign partnerships and foreign fiduciaries of a trust or estate.
Apr. 2nd—	E-filing for Forms 1098, 1099, W-2G & W-2.
Apr. 17th—	Individuals. Income tax and self-employment tax returns of individuals for calendar year 2011 and income tax returns of calendar-year decedents who died in 2009. (Form 1040, Form 1040A, or Form 1040EZ.) Last day for calendar-year individuals to file application (Form 4868) for automatic six-month extension to file 2011 income tax return. Last day for individuals to file amended income tax returns (Form 1040X) for the calendar year 2008. Estimated Tax. Calendar-year corporations pay first installment of 2012 estimated income taxes. Payment of first installment of 2012 estimated income taxes by calendar-year individuals (Form 1040ES). Last day for contributions to IRA/Retirement Plans/Health Savings Accounts.

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Tax Return Due Dates

	<p>Trusts and Estates. Fiduciary income tax return (Form 1041) for calendar year 2011.</p> <p>Trusts and calendar-year estates must make first payment of estimated taxes for 2012 (Form 1041-ES).</p> <p>Last day for calendar year estates and trusts to file application (Form 7004) for automatic five-month extension of time to file 2011 income tax return.</p> <p>Last day for estates and trusts to file amended tax returns for calendar year 2008.</p> <p>Partnerships. Last day for filing income tax return (Form 1065) for calendar year 2011.</p> <p>Last day for calendar-year U.S. partnerships to file application (Form 7004) for automatic five-month extension to file 2011 income tax return.</p> <p>Last day for calendar-year partnerships to file an amended return for 2008.</p>
Apr. 30th—	<p>Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for the first quarter of 2012.³</p>
May 15th—	<p>Exempt Organizations. Annual information return (Form 990) for 2011 by calendar-year organizations exempt.</p> <p>Calendar-year private foundations and Code Sec. 4947(a) trusts treated as private foundations must file Form 990-PF, and private foundations must pay the first quarter installment of estimated excise tax on net investment or tax on unrelated business income.</p> <p>Exempt organizations requesting an extension of time to file Form 990 may file Form 8868.</p>
June 15th—	<p>Estimated Tax. Calendar-year corporations must pay second installment of 2012 estimated tax.</p> <p>Payment of second installment of 2012 estimated tax by individuals, by trusts, and by estates.</p>
June 30th—	<p>Last day for Report of Foreign Bank and Financial Accounts Form TD F 90-22.1.</p>
July 31st—	<p>Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for the second quarter of 2011.⁴</p>
Sept. 17th—	<p>Estimated Tax. Payment of third installment of 2012 estimated tax by calendar-year corporations.</p> <p>Payment of third installment of 2012 estimated tax by individuals, by trusts, and by estates.</p> <p>Corporations/S corporations. Last day for filing 2011 income tax return by calendar-year corporations that obtained automatic six-month filing extension.</p> <p>Estates and Trusts. Last day for filing 2011 Form 1041 for calendar-year estates and trusts that obtained an automatic five-month filing extension.</p> <p>Partnerships. Last day for filing 2011 Form 1065 for calendar-year partnerships that obtained an automatic five-month filing extension.</p>
October 15th—	<p>Individuals. Last day for filing 2011 income tax return by calendar-year individuals who obtained automatic six-month filing extension.</p> <p>Last day to make Self Employed Pension (SEP) contributions. Note that SEP contribution due date is the earlier of October 15th or the date that your tax return is filed.</p>
Oct. 31st—	<p>Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for the third quarter of 2012.⁵</p>
Dec. 17th—	<p>Estimated Tax. Payment of last installment of 2012 estimated tax by calendar-year corporations.</p>
Dec. 31st—	<p>Last day for setting up defined contribution plan and retirement plans such as Pensions and 401K plans (Note this deadline does not apply to SEP and IRA plans).</p>
This day 2013	
Jan. 15th—	<p>Estimated Tax. Final installment of 2012 estimated tax by individuals, trusts and estates and certain residuary trusts in existence more than two years. (Payment of estimated tax in full by individuals, trusts and estates that are first required to pay estimated tax for calendar year 2012.)</p>
Jan. 31st—	<p>Individuals. Final income tax return for 2012 by calendar-year individuals and by trusts and estates in existence more than two years who owed but did not pay 2012 estimated tax otherwise due January 15th.</p>

¹ If timely deposits in full payment of tax due were made, the due date for Forms 940, 941, and 943 is February 10.

² In general, fiscal-year corporations must file within three years of the date the original return was due.

³ If timely deposits in full payment of taxes due were made, the due date for Form 941 is May 10.

⁴ If timely deposits in full payment of taxes due were made, the due date for Form 941 is August 10.

⁵ If timely deposits in full payment of taxes due were made, the due date for Form 941 is November 13.