

Federal Tax Calendar

1st Quarter: Tax Due Dates, January – March 2016

January 11

Employees Who Work for Tips: If you received \$20 or more in tips during the month of December, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

January 15

Individuals: If you did not pay your 2015 income tax through withholding (or you did not pay enough tax that way), you must make an **estimated tax payment** for 2015. Use Form 1040-ES (Estimated Tax for Individuals). This is the final installment date for 2015 estimated tax payments. Note that you do not have to make this payment if you file your 2015 return (Form 1040) and pay any tax due by February 1, 2016.

Farmers & Fishermen: Make your 2015 estimated tax payment using Form 1040-ES. You have until April 18, 2016 to file your income tax return (Form 1040). If you do not pay your estimated tax by January 15, you must file your 2015 return and pay any tax due by March 1, 2016 to avoid an estimated tax penalty.

February 1

Individuals Who Must Make Estimated Tax Payments: If you did not pay your final installment of estimated tax by January 15, you may choose (but are not required) to file your 2015 tax return (Form 1040) by February 1, 2016. Filing your tax return and paying any tax due by February 1 will prevent late payment penalties on the final installment. If you cannot file and pay your tax by February 1, you should file and pay your tax by April 18, 2016.

All Businesses: Provide annual information statements to the recipients of certain payments you made in 2015. You can use the appropriate version of Form 1099 or other information return. (Note that Form 1099 can be issued electronically with the consent of the recipient.) Such payments may include: dividends, interest, royalties, compensation for independent contractors, debt cancellation, prizes, and awards. For more information, refer to the **General Instructions for Certain Information Returns**.

February 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of January, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

February 16

Individuals: If you claimed an exemption from withholding tax last year on the Form W-4 (**Employee's Withholding Allowance Certificate**) that you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

All Businesses: Provide annual information statements to the recipients of certain payments you made in 2015. You can use the appropriate version of Form 1099 or other information return. (Note that Form 1099 can be issued electronically with the consent of the recipient.) This due date only applies to the following types of payments: all payments reported on Form 1099-B (Proceeds from Broker and Barter Exchange Transactions), all payments reported on Form 1099-S (Proceeds from

Real Estate Transactions), and substitute payments reported in Box 8 or gross proceeds paid to an attorney reported in Box 14 of Form 1099-MISC (Miscellaneous Income).

February 29

All Businesses: File information returns (e.g., Forms 1099) for certain payments you made in 2015. Note that there are different forms for different types of payments. Use a separate Form 1096 (Annual Summary and Transmittal of U.S. Information Returns) to summarize and transmit the forms for each type of payment. For more information, refer to the **General Instructions for Certain Information Returns**. If you file Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically, your IRS filing deadline will be extended to March 31 (although the deadline for giving the recipient these forms generally remains February 1).

Farmers & Fishermen: File your 2015 income tax return (Form 1040) and pay any tax due. However, if you paid your 2015 estimated tax by January 15, 2016, you have until April 18, 2016 to file your return.

March 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of February, **you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).**

March 15

Corporations: File a 2015 income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file, use Form 7004 (Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns) and pay what you estimate you owe on your return. You can also **file a business extension online**.

S Corporations: File a 2015 income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (**Shareholder's Share of Income, Deductions, Credits, etc.**) of Form 1120S, or a substitute of Schedule K-1. If you want an automatic 6-month extension of time to file, **use Form 7004** (Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns) and pay what you estimate you owe on your return.

S Corporation Election: File Form 2553 (Election by a Small Business Corporation) to elect to be treated as an S corporation beginning with calendar year 2016. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2017.

Electing Large Partnerships: Provide each partner with a copy of Schedule K-1 (**Partner's Share of Income/Loss from an Electing Large Partnership**) of Form 1065-B, or a substitute of Schedule K-1. This due date applies even if the partnership requests an extension of time to file Form 1065-B by filing Form 7004.

March 31

Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G: File these forms with the IRS. This due date applies only if you file these forms electronically. Otherwise, see February 29. (The due date for giving the recipient these forms generally remains February 1.) For more information, see IRS Publication 1220.

2nd Quarter: Tax Due Dates, April – June 2016

April 11

Employees Who Work for Tips: If you received \$20 or more in tips during the month of March, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

April 18

Individuals: File a 2015 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want to request an automatic 6-month extension of time to file your return, use Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return) to extend your filing deadline to October 17, 2016. You can also [file an extension online](#).

Individuals: If you are not paying your 2016 income tax through withholding (or you will not pay enough tax during the year that way), pay the first installment of your 2016 [estimated tax](#). Use Form 1040-ES (Estimated Tax for Individuals). For more information, see IRS Publication 505 (Tax Withholding and Estimated Tax).

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Household Employers: If you paid cash wages of \$1,900 or more to a household employee in 2015, you must file Schedule H (Household Employment Taxes) of Form 1040. If you are required to file a Federal income tax return (Form 1040), include Schedule H with your return and report any household employment taxes. If you paid total cash wages of \$1,000 or more to household employees in any calendar quarter of 2014 or 2015, you must report any Federal Unemployment (FUTA) tax on Schedule H. Also report any income tax you withheld for your household employees. For more information, refer to IRS Publication 926.

Partnerships: File a 2015 tax return (Form 1065). Provide each partner with a copy of Schedule K-1 (**Partner's Share of Income, Deductions, Credits, etc.**) of Form 1065, or a substitute Schedule K-1. If you want to request an automatic 5-month extension of time to file the return and provide Schedules K-1, use Form 7004 to extend your filing deadlines to September 15, 2016. You can [file Form 7004 online](#).

Electing Large Partnerships: File a 2015 tax return (Form 1065-B). See March 15 for the deadline for providing Schedules K-1, or substitute Schedules K-1, to the partners. If you want to request an automatic 6-month extension of time to file the return and provide each partner with a copy of their amended (if required) Schedule K-1, use Form 7004 to move your filing deadlines to October 17, 2016.

Corporations: Deposit the first installment payment for 2016 estimated income tax. Form 1120-W (Estimated Tax for Corporations) is a worksheet that can be used to estimate your tax for the year.

May 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of April, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

June 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of May, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

June 15

Individuals: If you are a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file your 2015 income tax return (Form 1040) and pay any tax due. If you want a 4-month extension of time to file your return, use Form 4868 to extend your filing deadline to October 17. (Note that there are special provisions for military personnel who are stationed in a combat zone. For more information, see IRS Publication 3.)

Individuals: If you are not paying your 2016 income tax through withholding (or you will not pay enough tax during the year that way), pay the second installment of your 2016 estimated tax. Use Form 1040-ES (Estimated Tax for Individuals). For more information, see IRS Publication 505 (Tax Withholding and Estimated Tax).

Corporations: Deposit the second installment payment for 2016 estimated income tax. Form 1120-W (Estimated Tax for Corporations) is a worksheet that can be used to estimate your tax for the year.

3rd Quarter: Tax Due Dates, July – September 2016

July 11

Employees Who Work for Tips: If you received \$20 or more in tips during the month of June, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

August 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of July, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

September 12

Employees Who Work for Tips: If you received \$20 or more in tips during the month of August, you should report them to your employer. Use IRS Form 4070 (Employee's Report of Tips to Employer).

September 15

Individuals: If you are not paying your 2016 income tax through withholding (or you will not pay enough tax during the year that way), pay the third installment of your 2016 estimated tax. Use Form 1040-ES (Estimated Tax for Individuals). For more information, see IRS Publication 505 (Tax Withholding and Estimated Tax).

Corporations: If a 6-month tax extension was requested/obtained, file a 2015 tax return (Form 1120) and pay any tax due by this date.

S Corporations: If a 6-month tax extension was requested/obtained, file a 2015 tax return (Form 1120S) and pay any tax due by this date. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120S) or substitute Schedule K-1.

Partnerships: If a 5-month tax extension was requested/obtained, file a 2015 tax return (Form 1065) and pay any tax due by this date. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1.

Corporations: Deposit the third installment payment for 2016 estimated income tax. Form 1120-W (Estimated Tax for Corporations) is a worksheet that can be used to estimate your tax for the year.

4th Quarter: Tax Due Dates, October – December 2016

October 11

Employees Who Work for Tips: If you received \$20 or more in tips during the month of September, you should report them to your employer. Use **IRS Form 4070 (Employee's Report of Tips to Employer)**.

October 17

Individuals: If you requested/obtained a 6-month tax extension, file your income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due by this date.

Electing Large Partnerships: If a 6-month tax extension was requested/obtained, file a 2015 tax return (Form 1065-B) and pay any tax due by this date. If required, provide each partner with an amended copy of their Schedule K-1 (Form 1065-B) or substitute Schedule K-1. (See March 15 for the deadline for furnishing Schedules K-1 to the partners.)

November 10

Employees Who Work for Tips: If you received \$20 or more in tips during the month of October, you should report them to your employer. Use **IRS Form 4070 (Employee's Report of Tips to Employer)**.

December 12

Employees Who Work for Tips: If you received \$20 or more in tips during the month of November, you should report them to your employer. Use **IRS Form 4070 (Employee's Report of Tips to Employer)**.

December 15

Corporations: Deposit the fourth installment payment for 2016 estimated income tax. Form 1120-W (Estimated Tax for Corporations) is a worksheet that can be used to estimate your tax for the year.

Fiscal Year Taxpayers – Deadlines for 2016

If you use the fiscal year (instead of the calendar year) as your tax year, some of your due dates will be different. Refer to the general guidelines below for help with adjusting these deadlines.

Individuals

Form 1040: Due by the 15th day of the 4th month following the close of your tax year. (If you need more time to file Form 1040, use Form 4868 to request a tax extension.)

Form 1040-ES (Estimated Tax): Quarterly payments are due in equal installments on the 15th day of the 4th, 6th, and 9th months of your tax year, as well as on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065: Due by the 15th day of the 4th **month following the close of the partnership's tax year**. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1. (If you need more time to file Form 1065, use Form 7004 to request a tax extension.)

Form 1065-B (Electing Large Partnerships): Due by the 15th day of the 4th month following the **close of the partnership's tax year**. Provide each partner with a copy of their Schedule K-1 (Form

1065-B) or substitute Schedule K-1 by the first March 15 following **the end of the partnership's tax year**.

Corporations & S Corporations

Forms 1120 & 1120S: Due by the 15th day of the 3rd **month following the close of the corporation's tax year**. S corporations must provide each shareholder with a copy of their Schedule K-1 (Form 1120S) or substitute Schedule K-1. (If you need more time to file Form 1120 or Form 1120S, use Form 7004 to **request a tax extension**.)

Estimated Tax: Quarterly payments are due in equal installments on the 15th day of the 4th, 6th, 9th, and 12th **months of the corporation's tax year**.

Form 2553 (Election by a Small Business Corporation): This form is used to select S corporation treatment. Is it due within 2 months and 15 days after the beginning of the tax year the election is to take effect, or at any time during the preceding tax year.