

CALENDAR 2010

[Source: *IRS General Tax Calendar for Calendar Year 2010*]

| Calendar Year 2010 | |
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| January 15 | <p>Individuals. Make a payment of your estimated tax for 2009 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2009 estimated tax. However, you do not have to make this payment if you file your 2009 return (Form 1040) and pay any tax due by February 1, 2010.</p> |
| February 1 | <p>Individuals who must make estimated tax payments. If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2009 by February 1. Filing your return and paying any tax due by February 1 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by February 1, file and pay your tax by April 15.</p> <p>All businesses. Give annual information statements to recipients of certain payments you made during 2009. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.</p> <ul style="list-style-type: none"> • Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish. • Compensation for workers who are not considered employees (including fishing boat proceeds to crew members). • Dividends and other corporate distributions. • Interest. • Rent. • Royalties. • Payments of Indian gaming profits to tribal members. • Profit-sharing distributions. • Retirement plan distributions. • Original issue discount. • Prizes and awards. • Medical and health care payments. • Debt cancellation (treated as payment to debtor). • Cash payments over \$10,000. See the instructions for Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business. <p>See the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS.</p> |
| February 16 | <p>Individuals. If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.</p> <p>All businesses. Give annual information statements to recipients of certain payments you made during 2009. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.</p> |

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| March 1 | <p>All businesses. File information returns (Form 1099) for certain payments you made during 2009. These payments are described under February 1. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. If you file Forms 1098, 1099, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 1.</p> |
| March 15 | <p>Corporations. File a 2009 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.</p> <p>S corporations. File a 2009 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.</p> <p>S corporation election. File Form 2553, Election by a Small Business Corporation, to choose to be treated as an S corporation beginning with calendar year 2010. If Form 2553 is filed late, S treatment will begin with calendar year 2011.</p> <p>Electing large partnerships. Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K-1. The due date of March 15 applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 7004.</p> |
| March 31 | <p>Electronic filing of Forms 1098, 1099, and W-2G. File Forms 1098, 1099, or W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see <i>March 1</i>. The due date for giving the recipient these forms remains February 1. For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220.</p> |
| April 15 | <p>Individuals. File a 2009 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868. Then, file Form 1040, 1040A, or 1040EZ by October 15.</p> <p>Household employers. If you paid cash wages of \$1,700 or more in 2009 to a household employee, you must file Schedule H. If you are required to file a federal income tax return (Form 1040), file Schedule H with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2009 or 2009 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.</p> <p>Individuals. If you are not paying your 2010 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2010 estimated tax. Use Form 1040-ES. For more information, see Publication 505.</p> <p>Partnerships. File a 2009 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule</p> |

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| | <p>K-1, file Form 7004. Then, file Form 1065 by September 15.</p> <p>Electing large partnerships. File a 2009 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then, file Form 1065-B by October 15. See <i>March 15</i> for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.</p> <p>Corporations. Deposit the first installment of estimated income tax for 2010. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.</p> |
| June 15 | <p>Individuals. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see <i>April 15</i>. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then, file Form 1040 by October 15. However, if you are a participant in a combat zone, you may be able to further extend the filing deadline. See Publication 3, Armed Forces' Tax Guide.</p> <p>Individuals. Make a payment of your 2010 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2010. For more information, see Publication 505.</p> <p>Corporations. Deposit the second installment of estimated income tax for 2010. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.</p> |
| September 15 | <p>Individuals. Make a payment of your 2010 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2010. For more information, see Publication 505.</p> <p>Corporations. File a 2009 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see <i>March 15</i>.</p> <p>S corporations. File a 2009 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see <i>March 15</i>. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.</p> <p>Partnerships. File a 2009 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute K-1.</p> <p>Corporations. Deposit the third installment of estimated income tax for 2010. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.</p> |
| October 1 | <p>Deadline for establishing a SIMPLE IRA.</p> |
| October 15 | <p>Individuals. If you have an automatic 6-month extension to file your income tax return for 2009, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.</p> <p>Electing large partnerships. File a 2009 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See <i>March 15</i> for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.</p> |

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Corporations. Deposit the third installment of estimated income tax for 2010. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.

The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins.

Individuals

Form 1040. This form is due on the 15th day of the 4th month after the end of your tax year.

Estimated tax payments (Form 1040-ES). Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065. This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

Form 1065-B (electing large partnerships). This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065-B) or a substitute Schedule K-1 by the first March 15 following the close of the partnership's tax year.

Corporations and S Corporations

Form 1120 and Form 1120S (or Form 7004). These forms are due on the 15th day of the 3rd month after the end of the corporation's tax year. S corporations must provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Estimated tax payments. Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

Form 2553. This form is used to choose S corporation treatment. It is due no more than two 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.