

2012 TAX CALENDAR

1st Quarter 2012

January 10	Individuals: Reporting December 2011 tip income, \$20 or more, to employers (Form 4070).
January 17	Individuals: Paying final installment of 2011 estimated taxes if not paying income tax through withholding (Form 1040-ES).
January 31	Individuals: Filing an income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying the Jan. 17 installment of estimated taxes.
	Businesses: Providing Form 1099 to recipients of any 2011 interest, dividend or reportable miscellaneous income payments (except in certain circumstances that have a later deadline).
	Employers: Providing 2011 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2011 (Form 941); and filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.
February 10	Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2011 (Form 941) and filing an annual return of federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.
February 15	Individuals: Filing a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2011.
February 28	Businesses: Filing Form 1099 and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2010.
February 29	Employers: Filing Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration. (Electronic filers can defer filing to April 2.)
March 12	Individuals: Reporting February tip income, \$20 or more, to employers (Form 4070).
March 15	Fiscal-year corporations: Filing a 2011 income tax return (Form 1120 or 1120-A) or filing for an automatic six-month extension (Form 7004), and paying any tax due.

2nd Quarter 2012

April 2	Employers: Electronically filing Forms 1098, 1099 and W-2G.
April 10	Individuals: Reporting March tip income, \$20 or more, to employers (Form 4070).
April 15	<i>Please note that the April 15 deadlines have been extended to April 17 this year because of a District of Columbia holiday.</i>
April 17	Individuals: Filing a 2011 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing for an automatic six-month extension (Form 4868), and paying any tax due.
	Individuals: Paying the first installment of 2012 estimated taxes if not paying income tax through withholding (Form 1040-ES).
	Individuals: Making 2011 contributions to a traditional IRA or Roth IRA (even if the 2011 income tax return extension is filed).
	Individuals: Filing a 2011 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892), and paying any gift tax due; or filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.
	Household employers: Filing Schedule H (Form 1040) if wages paid equal \$1,700 or more in 2011.
	Trusts and estates: Filing an income tax return for the 2011 calendar year (Form 1041) or filing for an automatic five-month extension (Form 7004), and paying any income tax due.
	Calendar-year corporations: Paying the first installment of 2012 estimated income taxes.
April 30	Employers: Reporting income tax withholding and FICA taxes for first quarter 2012 (Form 941), and paying any tax due.
May 10	Individuals: Reporting April tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for first quarter 2012 (Form 941), if you deposited on time and in full all of the associated taxes due.
May 15	Exempt organizations: Filing 2011 calendar-year information returns (Forms 990, 990-EZ, or 990-PF), and paying any tax due.
	Small exempt organizations (with gross receipts normally of \$50,000 or less): Filing e-Postcard (Form 990-N) if not filing Form 990 or 990-EZ.
June 11	Individuals: Reporting May tip income, \$20 or more, to employers (Form 4070).
June 15	Individuals: Filing an individual income tax return (Form 1040) or filing for a four-month extension (Form 4868) if you live outside the United States, and paying any tax and interest due.
	Individuals: Paying the second installment of 2012 estimated taxes if not paying income tax through withholding (Form 1040-ES).
	Calendar-year corporations: Paying the second installment of 2012 estimated income taxes.

3rd Quarter 2012

July 10	Individuals: Reporting June tip income, \$20 or more, to employers (Form 4070).
July 31	Employers: Filing a calendar-year retirement plan report (Forms 5500, 5500-EZ) or requesting an extension.
	Employers: Reporting income tax withholding and FICA taxes for second quarter 2012 (Form 941), and paying any tax due.
August 10	Individuals: Reporting July tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for second quarter 2012 (Form 941), if you deposited on time and in full all of the associated taxes due.
September	Individuals: Reporting August tip income, \$20 or more, to employers (Form 4070).
September	Individuals: Paying the third installment of 2012 estimated taxes if not paying income tax through withholding (Form 1040-ES).
	Calendar-year corporations: Paying the third installment of 2012 estimated income taxes.
	Calendar-year corporations: Filing a 2011 income tax return (Forms 1120, 1120S) and paying any tax, interest and penalties due if an automatic six-month extension was filed.
	Calendar-year partnerships: Filing an income tax return for 2011 (Forms 1065, 1065-B) if an automatic five-month extension was filed.

4th Quarter 2012

October 1	Employers: Establishing a SIMPLE for 2012, except in certain circumstances.
October 10	Individuals: Reporting September tip income, \$20 or more, to employers (Form 4070).
October 15	Individuals: Filing a 2011 income tax return (Form 1040, 1040A or 1040EZ) and paying any tax, interest and penalties due if an automatic six-month extension was filed.
	Individuals: Filing a 2011 gift tax return (Form 709) and paying any tax, interest and penalties due if an automatic six-month extension was filed.
October 31	Employers: Reporting income tax withholding and FICA taxes for third quarter 2012 (Form 941), and paying any tax due.
November	Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for third quarter 2012 (Form 941), if you deposited on time and in full all of the associated taxes due.
December	Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).
December	Calendar-year corporations: Paying the fourth installment of 2012 estimated income taxes.
December	Employers: Establishing a retirement plan (other than a SIMPLE or a SEP).