



2013 TAX CALENDAR

To help you make sure you don't miss any important 2013 deadlines, we've provided this summary of when various tax-related forms, payments and other actions are due. Please review it and let us know if you have any questions about the deadlines or would like assistance in meeting them.

<u>Date</u>	<u>Deadline for</u>
February 11	Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070). Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2012 (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 2012.
February 28	Businesses: Filing Form 1099 and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2012. Employers: Filing Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration. (Electronic filers can defer filing to April 1.)
March 11	Individuals: Reporting February tip income, \$20 or more, to employers (Form 4070).
March 15	Calendar-year corporations: Filing a 2012 income tax return (Form 1120 or Form 1120-A) or filing for an automatic six-month extension (Form 7004), and paying any tax due.
April 1	Employers: Electronically filing Form 1098, Form 1099 and Form W-2G.
April 10	Individuals: Reporting March tip income, \$20 or more, to employers (Form 4070).



- April 15 **Individuals:** Filing a 2012 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 2013 estimated taxes if not paying income tax through withholding (Form 1040-ES).
- Individuals:** Making 2012 contributions to a traditional IRA or Roth IRA (even if a 2012 income tax return extension is filed).
- Individuals:** Making 2012 contributions to a SEP (unless an income tax return extension is filed).
- Individuals:** Filing a 2012 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 \$1,800 or more in 2012.
- Calendar-year partnerships:** Filing an income tax return for 2012 (Form 1065 or Form 1065-B) or requesting an automatic five-month extension (Form 7004).
- Trusts and estates:** Filing an income tax return for the 2012 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 2013 estimated income taxes.
- April 30 **Employers:** Reporting income tax withholding and FICA taxes for first quarter 2013 (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 2013 (Form 941), if you deposited on time and in full all of the associated taxes due.



- May 15 **Exempt organizations:** Filing 2012 calendar-year information returns (Form 990, Form 990-EZ or Form 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 Form 990-EZ.
- June 10 **Individuals:** Reporting May tip income, \$20 or more, to employers (Form 4070).
- June 17 **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 2013 estimated taxes if not paying income tax through withholding (Form 1040-ES).
- Calendar-year corporations:** Paying the second installment of 2013 estimated income taxes.
- July 10 **Individuals:** Reporting June tip income, \$20 or more, to employers (Form 4070).
- July 31 **Employers:** Filing a calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.
- Employers:** Reporting income tax withholding and FICA taxes for second quarter 2013 (Form 941), and paying any tax due.
- August 12 **Individuals:** Reporting July tip income, \$20 or more, to employers (Form 4070).
- Employers:** Reporting income tax withholding and FICA taxes for second quarter 2013 (Form 941), if you deposited on time and in full all of the associated taxes due.
- September 10 **Individuals:** Reporting August tip income, \$20 or more, to employers (Form 4070).



September 16 **Individuals:** Paying the third installment of 2013 estimated taxes if not paying income tax through withholding (Form 1040-ES).

Calendar-year corporations: Paying the third installment of 2013 estimated income taxes.

Calendar-year corporations: Filing a 2012 income tax return (Form 1120 or Form 1120S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

Calendar-year corporations: Making contributions for 2012 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

Calendar-year partnerships: Filing an income tax return for 2012 (Form 1065 or Form 1065-B) if an automatic five-month extension was filed.

October 1 **Employers:** Establishing a SIMPLE for 2013, except in certain circumstances.

October 10 **Individuals:** Reporting September tip income, \$20 or more, to employers (Form 4070).

October 15 **Individuals:** Filing a 2012 income tax return (Form 1040, Form 1040A or Form 1040EZ) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

Individuals: Making contributions for 2012 to certain retirement plans or establishing a SEP for 2012, if an automatic six-month extension was filed.

Individuals: Filing a 2012 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 2013 (Form 941) and paying any tax due.

November 12 **Individuals:** Reporting October tip income, \$20 or more, to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for third quarter 2013 (Form 941), if you deposited on time and in full all of the associated taxes due.



December 10 **Individuals:** Reporting November tip income, \$20 or more, to employers (Form 4070).

December 16 **Calendar-year corporations:** Paying the fourth installment of 2013 estimated income taxes.

December 31 **Employers:** Establishing a retirement plan (other than a SIMPLE or a SEP).