

September 2011 – August 2012 Tax Calendar

Here are highlights of when various forms, payments and actions are due during this period.

Individuals and employees

Repeating deadlines

Tip income	Employees must report tip income of \$20 or more for a given month to their employers by the 10th of the following month. Exceptions (because the 10th falls on a weekend or holiday): Sept. 12 and Dec. 12, 2011, and March 12, June 11 and Nov. 12, 2012.
Estimated tax	Individuals' payments due: Sept. 15, 2011, and Jan. 16, April 16 and June 15, 2012.

Key dates

Oct. 17, 2011	2010 filing deadline for individuals who requested an automatic extension.
Jan. 31, 2012	Individuals must file Form 1040 and pay tax due to avoid penalties for underpaying the Jan. 16 installment of 2011 estimated taxes.
April 16, 2012	Individuals must file their 2011 tax returns (Form 1040, 1040A or 1040EZ) or request an automatic six-month extension (Form 4868) and pay any tax due.
	Last date to make 2011 contributions to an IRA.
	Individuals must file their 2011 gift tax returns (Form 709) or an automatic six-month extension (Form 8892) and pay any gift tax due.
	Household employers must file Schedule H (Form 1040) if wages paid in 2011 exceed the annual limit.
June 15, 2012	Individuals living outside the United States must file their 2011 tax returns (Form 1040) or request a four-month extension (Form 4868) and pay any tax due.

Businesses and employers

Repeating deadlines

Withholding and FICA taxes	Employers must file Form 941 and pay any tax due: Nov. 1, 2011, and Jan. 31, May 1 and Aug. 1, 2012.
Estimated tax	Calendar-year corporation payments due: Sept. 15 and Dec. 15, 2011; April 16 and June 15, 2012.

Key dates

Sept. 15, 2011	2010 filing deadline for calendar-year corporations and partnerships that requested an automatic extension.
Dec. 31, 2011	Last date for employers to establish a retirement plan for 2011 (other than a SEP or SIMPLE).
Feb. 28, 2012	Employers must file Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration. (Electronic filers have until April 1.)
	Businesses must file Form 1099 for 2011 interest, dividends and miscellaneous payments.
March 15, 2012	Corporations must file their 2011 tax returns (Form 1120 or 1120-A) or request an automatic six-month extension (Form 4868) and pay any tax due.
April 16, 2012	Calendar-year partnerships must file their 2011 tax returns (Form 1065 or 1065-B for partnerships, Form 1041 for trusts and estates) or request an automatic six-month extension (Form 7004) and pay any tax due.
May 15, 2012	Tax-exempt organizations must file their 2011 calendar-year information returns (Form 990, 990-EZ, 990-PF or 990-T) and pay any tax due.
Aug. 1, 2012	Employers must file their retirement plan reports (Form 5500 or 5500-EZ) or request an extension.