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RIA Federal Tax Handbook

¶ 1000 Tax Calendar-2014 Due Dates.

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¶ 1000. Tax Calendar- 2014 Due Dates.

Here are the principal 2014 tax due dates. The effect of Saturdays, Sundays, and federal (but not State) holidays has been taken into account.

January 15, 2014. Individuals.

Make a payment of your estimated tax for 2013, if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS. This is the final installment date for 2013 estimated tax. However, you don't have to make this payment if you file your 2013 return (Form 1040) and pay any tax due by Jan. 31, 2014.

January 15, 2014. Farmers and fishermen.

Pay your estimated tax for 2013 using Form 1040-ES or pay by credit card or by EFTPS. You can then file your 2013 income tax return (Form 1040) by Apr. 15. If you don't pay at this time, file your 2013 return and pay any tax due by Mar. 3, 2014, to avoid an estimated tax penalty.

January 31, 2014. All employers.

Give your employees their copies of Form W-2 for 2013.

January 31, 2014. All businesses.

Give an annual information statement to recipients of certain payments you made during 2013. (You can use a copy of the appropriate Form 1099.)

January 31, 2014. Individuals.

File your income tax return (Form 1040) for 2013 if you didn't pay your last installment of estimated tax by Jan. 15. Filing your return now prevents any penalty for late payment of the last installment.

February 18, 2014. Individuals.

If you claimed exemption from income tax withholding for 2013 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.

February 18, 2014. All businesses.

Give an annual information statement to recipients of certain payments (e.g., proceeds from broker and barter transactions) you made during 2013. (You can use a copy of the appropriate Form 1099.)

February 28, 2014. All businesses.

File an information return (Form 1099) with IRS for certain payments you made during 2013. There are different versions of Form 1099 for different types of payments. Use a separate Form 1096 to summarize and transmit each separate version. For a 30-day extension of time to file, use Form 8809. The due date for electronic filers is Mar. 31, 2014.

February 28, 2014. All employers.

File Form W-3 along with Copy A of all the Form W-2s you issued for 2013. The due date for electronic filers is Mar. 31, 2014.

February 28, 2014. Large food and beverage establishment employers.

File Form 8027 to report tip income and allocated tips. Use Form 8027-T to summarize and transmit Form 8027 if you have more than one establishment. The due date for electronic filers is Mar. 31, 2014.

March 3, 2014. Farmers and fishermen.

File your 2013 income tax return (Form 1040) and pay any tax due. However, you have until Apr. 15, if you paid your 2013 estimated tax by Jan. 15, 2014.

March 17, 2014. C corporations and S corporations.

File a 2013 calendar year income tax return (Form 1120 or Form 1120S) and pay any tax still due. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

March 17, 2014. S elections.

File Form 2553 to choose to be treated as an S corporation, beginning with calendar year 2014. If Form 2553 is filed late, S treatment will begin with calendar year 2015 (unless the taxpayer qualifies for late election relief).

March 17, 2014. Electing large partnerships.

Provide each partner with a copy of Schedule K-1 of Form 1065-B.

March 31, 2014. Electronic filers of information returns.

File information returns listed under Feb. 28 (e.g., Form 1099s, Form W-2s, etc.), which is the due date for non-electronic filers.

April 15, 2014. Individuals.

File an income tax return for 2013 (Form 1040, Form 1040A, or Form 1040EZ), and pay any tax due. Taxpayers who can't make payments should request (on Form 9465) an agreement to pay in installments. If you want an automatic 6-month extension to file, file Form 4868 and estimate your tax or pay by credit card. Then file Form 1040 or Form 1040A by Oct. 15.

If you paid cash wages of \$1,800 or more in 2013 to a household employee, you must file Schedule H with your income tax return (Form 1040) and report any employment taxes and withheld income taxes for those employees.

Contributions to an IRA for 2013 must be made by this date.

If you aren't paying your 2014 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2014 estimated tax by this date. Use Form 1040-ES or pay by credit card or by EFTPS.

April 15, 2014. Partnerships.

File a 2013 calendar year return (Form 1065) and provide each partner with a copy of Schedule K-1. If you want an automatic 5-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065 by Sept. 15.

April 15, 2014. Electing large partnerships.

File a 2013 calendar year return (Form 1065-B). If you want an automatic 6-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065-B by Oct. 15.

April 15, 2014. Corporations.

Deposit the first installment of estimated income tax for 2014.

June 16, 2014. 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 2013 Form 1040 and pay any tax, interest and penalties due. Otherwise, see Apr. 15, above. However, if you are a participant in a combat zone, you may be able to further extend the filing deadline.

Make the second installment payment of your 2014 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS.

June 16, 2014. Corporations.

Deposit the second installment of estimated income tax for 2014.

July 31, 2014. All employers.

If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or Form 5500-EZ for calendar year 2013. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

September 15, 2014. Individuals.

Make the third installment payment of your 2014 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS.

September 15, 2014. C corporations and S corporations.

File a 2013 calendar year income tax return (Form 1120 or Form 1120S) and pay any tax due if you were given an automatic 6-month extension.

September 15, 2014. Corporations.

Deposit the third installment of estimated income tax for 2014.

September 15, 2014. Partnerships.

File a 2013 calendar year return (Form 1065) if you were given an automatic 5-month extension.

October 15, 2014. Individuals.

If you have an automatic 6-month extension to file your income tax return for 2013, file Form 1040 and pay any tax, interest, and penalties due.

October 15, 2014. Electing large partnerships.

File a 2013 calendar year return (Form 1065-B) if you were given an automatic 6-month extension.

During November, 2014. All employers.

Request employees whose withholding exemptions will be different in 2015 to fill out a new Form W-4.

December 15, 2014. Corporations.

Deposit the fourth installment of estimated income tax for 2014.

