

Important Tax Filing Deadlines:

January 17, 2012

Fourth quarter estimated tax payment is due on this date, but you may delay making the payment (using form 1040-ES) until January 31 if you file your 2011 tax return (Form 1040) and pay any tax due by January 31, 2012.

January 31st, 2012

W-2, 1098 and 1099 forms. Issuers of these forms are required to send them out by January 31st. Therefore you should have received these forms by this date, if you don't get them, contact the issuer.

February 16, 2012

File new W-4 forms. If you were exempt from income tax withholding for 2011, you must file a new Form W-4 by this date to continue your exemption for 2012.

February 28, 2012

W-2, 1098 and 1099 forms. File these information returns by February 28, 2012. But if you file electronically your due date is March 31, 2012

March 15, 2012

Corporations. File a 2011 calendar-year income tax return (Form 1120 or 1120-A) and pay any tax due or you can apply for an automatic six-month extension with Form 7004. If you file for an extension, you must also make an estimated tax payment.

S corporations. File a 2011 calendar-year tax return (Form 1120S) and pay any tax due. Send each shareholder a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1. You can apply for an automatic six-month extension with Form 7004, but you must pay any tax due.

S corporation election. File Form 2553 to choose to be treated as an S corporation beginning with calendar year 2012. If Form 2553 is filed late, S corporation status will begin with calendar year 2013.

March 31, 2012

W-2, 1098 and 1099 forms. File these information returns electronically with the IRS by March 31, 2012.

April 17, 2012

Tax return due. The 2011 Individual income tax return (Form 1040, 1040A, or 1040EZ) is due, unless you file for an extension until October 15.

File for extension. If you want an automatic extension of time to file your 2011 tax return, file Form 4868. Filing the form gives you until October 15 to file your return. To avoid a penalty be sure to pay any tax that is due on April 17.

Estimated tax payment. Your first-quarter estimated tax payment for 2012 is due.

State tax returns. If you are required to file a state tax return, check with your state to be certain when it is due. Many states automatically extend the filing time for those who have filed for a federal extension.

Household employers. If you paid cash wages of \$1,700 or more in 2011 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes by April 17.

Last day to make a **retroactive contribution** to traditional IRA, Roth IRA, Health savings Account, SEP IRA or solo 401(k) for the 2011 tax year unless you get an extension then you have until October 15th.

Partnership Tax Returns. File 2011 Form 1065 or request an automatic extension of time to file using Form 7004.

May 16, 2012

Non-profit organizations. File information returns (Form 990) or request an extension using Form 8868.

June 15, 2012

Filing deadline. If you're a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file Form 1040 and pay any tax, interest and penalties due. You can file for an extension until October 15.

Estimated taxes due. Your second-quarter estimated tax payment (using Form 1040-ES) for 2012 is due.

September 17, 2012

Estimated tax due. Your third-quarter estimated tax payment (using Form 1040-ES) for 2012 is due.

October 15, 2012

Income tax return due. If you filed an extension using Form 4868 your 2011 income tax return is due.

December 31, 2012

Deduction deadline. The last date to make payments that can be deducted from your 2012 return.