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Important Tax Filing Deadlines:

January 15, 2010

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 2009 tax return (Form 1040) and pay any tax due by February 1, 2010.

February 1

Tax return due: If you missed your fourth quarter estimated tax deadline on January 15, you can still avoid a penalty if you file your tax return by this date and pay any tax due.

W-2, 1098 and 1099 forms: Issuers of these forms are required to send them out by January 31, which is a Sunday in 2010. Therefore, the Internal Revenue Service has given them until February 1. Therefore you should have received these forms by this date, if you don't get them, contact the issuer.

February 16

File new W-4 forms. If you were exempt from income tax withholding for 2009, you must file a new Form W-4 by this date to continue your exemption for 2010. Normally, the deadline is February 15, but President's Day in 2010 is February 15.

March 15

Corporations: File a 2009 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 2009 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 2010. If Form 2553 is filed late, S corporation status will begin with calendar year 2011.

Electing large partnerships: Provide each partner with a copy of Schedule K-1 (Form 1065-B). This due date is effective for the first March 15 following the close of the partnership's tax year and applies even if the partnership seeks an extension of time.

April 15

Tax return due: The 2009 Individual income tax return is due, unless you file for an extension until October 15.



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File for extension. If you want an automatic extension of time to file your 2009 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 15.

Individual Retirement Accounts or Roth IRAs: This is the deadline for making contributions to IRAs or Roth IRAs for tax year 2009.

Estimated tax payment: Your first-quarter estimated tax payment for 2010 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 2009 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes by April 15.

June 15

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 2010 is due.

September 15

Estimated tax due: Your third-quarter estimated tax payment (using Form 1040-ES) for 2010 is due.

October 15

Income tax return due: If you filed and extension using Form 4868 your 2009 income tax return is due.

December 31

Deduction deadline: The last date to make payments that can be deducted from your 2010 return.