

## IMPORTANT FEDERAL TAX DATES

**NOTE:** Any action listed below which falls on a Saturday, Sunday or banking holiday is due on the next banking day.

- January 15, 2010
  - Individuals
    - Deposit fourth installment of estimated income tax for 2009, accompanied by Form 1040-ES.
  - Corporations and S-corporations (years ending October 31, 2009)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due February 15, 2010, April 15, 2010, July 15, 2010 and October 15, 2010, of your tax for the next fiscal year. If extended, the return will be due July 15, 2010.
  - Trusts
    - Deposit fourth installment of estimated tax for 2009, accompanied by Form 1041-ES.
- January 31, 2010
  - Employers
    - Give employees their copies of Wage & Tax Statements, Form W-2, and suppliers Form 1099 for 2009.
    - File Annual Return of Withheld Federal Income Tax, Form 945, to report income tax withheld for 2009 on all non-payroll items, including backup withholding and withholding on pensions, annuities, gambling winnings and payments of Indian gaming profits to tribal members. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall, you can pay it when the return is filed.)
    - File Employer's Quarterly Federal Tax Return, Form 941, for the fourth quarter of 2009. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall, you can pay when the return is filed.) Also file and pay any state taxes.
    - File Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940 or 940-EZ for 2009. If your un-deposited tax is less than \$500, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it.
- February 15, 2010
  - Corporations and S-corporations (years ending November 30, 2009)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due March 15, 2010, May 15, 2010, August 15,

2010 and November 15, 2010, of your tax for the next fiscal year. If extended, the return will be due August 15, 2010.

- February 28, 2010
  - Employers
    - File Transmittal of Income and Tax Statements, Form W-3, and related Wage and Tax Statements, Forms W-2, with the Social Security Administration.
    - File Annual Summary and Transmittal of U.S. Information Returns, Form 1096, and related Forms 1099 and 1098 with IRS.
  
- March 15, 2010
  - Corporations and S-corporations (years ending December 31, 2009)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due April 15, 2010, June 15, 2010, September 15, 2010 and December 15, 2010, of your tax for the next fiscal year. If extended, the return will be due September 15, 2010.
  
- April 15, 2010
  - Individuals
    - Deposit first installment of estimated income tax for 2010, accompanied by Estimated Tax for Individuals, Form 1040-ES.
    - File U.S. Individual Income Tax Return, Form 1040, or application for extension of time to file, for 2009 with IRS and pay any tax due.
  - Trusts
    - Deposit first installment of estimated tax for 2010, accompanied by Estimated Income Tax for Fiduciaries, Form 1041-ES.
    - File U.S. Income Tax Return for Estates and Trusts, Form 1041, or file an application for extension of time to file, for 2009 with IRS and pay any tax due. If extended, the return will be due September 15, 2010.
  - Partnerships
    - File U.S. Partnership Return of Income, Form 1065, or application for extension of time to file, for 2009 with IRS. If extended, the return will be due September 15, 2010.
  - Corporations and S-corporations (years ending January 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due May 15, 2010, July 15, 2010, October 15, 2010 and January 15, 2010, of your tax for the next fiscal year. If extended, the return will be due October 15, 2010.

- April 30, 2010
  - Employers
    - File Employers Quarterly Federal Tax Return, Form 941 for the first quarter of 2010. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall, you can pay it when the return is filed.) Also file and pay any state taxes.
  
- May 15, 2010
  - Texas Annual Margin Tax
    - File your 2011 State of Texas Annual Margin Tax Report and pay any tax due or file an application for extension of time.
  
  - Exempt Organizations
    - File Return of Organization Exempt from Income Tax, Form 990, or file an application for extension of time to file, for 2009, with the IRS.
  
  - Corporations and S-corporations (years ending February 28, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due June 15, 2010, August 15, 2010, November 15, 2010, and February 15, 2011, of your tax for the next fiscal year. If extended, the return will be due November 15, 2010.
  
- June 15, 2010
  - Individuals
    - Deposit second installment of estimated income tax for 2010, accompanied by Form 1040-ES.
  
  - Trusts
    - Deposit second installment of estimated tax for 2010, accompanied by Form 1041-ES.
  
  - Corporations and S-corporations (years ending March 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due July 15, 2010, September 15, 2010, December 15, 2010 and March 15, 2011, of your tax for the next fiscal year. If extended, the return will be due December 15, 2010.
  
- July 15, 2010
  - Corporations and S-corporations (years ending April 30, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due August 15, 2010, October 15, 2010, January 15, 2011 and April 15, 2011, of your tax for the next fiscal year. If extended, the return will be due January 15, 2011.

- July 31, 2010
  - Employers
    - File Employer's Quarterly Federal Tax Return, Form 941, for the second quarter of 2010. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall, you can pay it when the return is filed.) Also file and pay any state taxes.
  - Pension and Profit Sharing Plans
    - File Return/Report of Employee Benefit Plan, Form 5500-C/R, or apply for extension for time to file, for calendar year 2009 with IRS.
  
- August 15, 2010
  - Corporations and S-corporations (years ending May 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due September 15, 2010, November 15, 2010, February 15, 2011 and May 15, 2011, of your tax for the next fiscal year. If extended, the return will be due February 15, 2011.
  
- September 15, 2010
  - Individuals
    - Deposit third installment of estimated income tax for 2010, accompanied by Form 1040-ES, Estimated Income Tax for Individuals.
  - Corporations and S-corporations (years ending June 30, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due October 15, 2010, December 15, 2010, March 15, 2011 and June 15, 2011, of your tax for the next fiscal year. If extended, the return will be due March 15, 2011.
  - Trusts
    - Deposit third installment of estimated tax for 2010, accompanied by Form 1041-ES.
    - If extended, file U.S. Income Tax Return for Estates and Trusts, Form 1041, for 2009 with IRS and pay any tax, penalty and interest due.
  - Partnerships
    - If extended, file U.S. Partnership Return of Income, Form 1065, for 2009 with IRS.
  
- October 15, 2010
  - Individuals
    - If extended, file U.S. Individual Income Tax Return, Form 1040, for 2009 with IRS and pay any tax, penalty and interest due.

- Employers
    - If extended, file Annual Return/Report of Employee Benefit Plan, Form 5500, for 2009.
  - Corporations and S-corporations (years ending July 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due November 15, 2010, January 15, 2011, April 15, 2011 and July 15, 2011, of your tax for the next fiscal year. If extended, the return will be due April 15, 2011.
- October 31, 2010
  - Employers
    - File Employer's Quarterly Federal Tax Return, Form 941 for the third quarter of 2010. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall, you can pay it when the return is filed.) Also file and pay any state taxes.
- November 15, 2010
  - Corporations and S-corporations (years ending August 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due December 15, 2010, February 15, 2011, May 15, 2011 and August 15, 2011, of your tax for the next fiscal year. If extended the return will be due May 15, 2011.
  - Texas Annual Margin Tax
    - If extended, file your 2011 Texas Annual Margin Tax Report.
- December 15, 2010
  - Corporations and S-corporations (years ending September 30, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A worksheet, Form 1120-W, is available to help you determine estimates, which will be due January 15, 2011, March 15, 2011, June 15, 2011 and September 15, 2011, of your tax for the next fiscal year. If extended, the return will be due June 15, 2011.
- January 15, 2011
  - Individuals
    - Deposit fourth installment of estimated income tax for 2010, accompanied by Form 1040-ES.
  - Corporations and S-corporations (years ending October 31, 2010)
    - File U.S. Corporation Income Tax Return, Form 1120, or U.S. Income Tax Return for an S Corporation, Form 1120S, or an application for extension of time to file, and pay the balance of the income tax, if any. A

worksheet, Form 1120-W, is available to help you determine estimates, which will be due February 15, 2011, April 15, 2011, July 15, 2011 and October 15, 2011, of your tax for the next fiscal year. If extended, the return will be due July 15, 2011.

- Trusts
  - Deposit fourth installment of estimated tax for 2010, accompanied by Form 1041-ES.
- January 31, 2011
  - Employers
    - Give employees their copies of Wage & Tax Statements, Form W-2 and suppliers Form 1099 for 2010.
    - File Annual Return of Withheld Federal Income Tax, Form 945, to report income tax withheld for 2010 on all non-payroll items, including backup withholding and withholding on pensions, annuities, gambling winnings and payments of Indian gaming profits to tribal members. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall in prior payments, you can pay it when the return is filed.)
    - File Employer's Quarterly Federal Tax Return, Form 941, for the fourth quarter of 2010. Deposit any un-deposited tax. (If the total is less than \$2,500 and not a shortfall in prior payments, you can pay it when the return is filed.) Also file and pay any state taxes.
    - File Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940 or 940-EZ for 2010. If your un-deposited tax is less than \$500, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it.